



ANNO VICESIMO TERTIO & VICESIMO QUARTO

VICTORIÆ REGINÆ.

C A P. CXIV.

An Act to reduce into One Act and to amend the
Excise Regulations relating to the distilling,
rectifying, and dealing in Spirits.

[28th August 1860.]

BE it enacted by the Queen's most Excellent Majesty, by and
with the Advice and Consent of the Lords Spiritual and
Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, as follows:

Interpretation and Definition of Terms.

I. For the Purposes of this Act the following Terms and Expressions wherever used therein shall be construed as herein-after mentioned, unless it be otherwise specially provided, or there be something in the Subject or Context repugnant to or inconsistent with such Construction; (that is to say,)

Construction
of Terms
used in this
Act.

"The Commissioners" shall mean the Commissioners of Inland Revenue:

"Distiller" shall mean a Distiller or Maker of Low Wines or Spirits:

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The Term "Still" shall mean also the Head or Worm, or any other Part of a Still, and shall mean and include also any distilling Apparatus whatever for the distilling or making of Spirits:

"Rectifier or Compounder" shall mean a Rectifier or Compounder of Spirits:

"Dealer" shall mean a Dealer in Spirits:

"Retailer" shall mean a Retailer of Spirits:

"Excise Trader" shall mean and include a Distiller, Rectifier, Compounder, Dealer, and Retailer, and also a Maltster, and any Proprietor of a general Warehouse under the Provisions of this Act, and every other Person carrying on a Trade or Business subject to the Regulations of this Act:

The several Terms "Collector," "Supervisor," and "Officer" shall mean respectively Collector of Excise, Supervisor of Excise, and Officer of Excise; and the Terms "proper Collector," "proper Supervisor," and "proper Officer" shall mean respectively the Collector, Supervisor, and Officer of Excise respectively of the Collection, District, Division, and Ride respectively in which any Excise Trader shall carry on a Trade or Business subject to the Laws of Excise, or in which any Premises wherein such Trade or Business is carried on, or intended so to be, are situate, or in which anything is by this Act required to be done, or any Notice to be given to such Collector, Supervisor, and Officer respectively; provided always, that the Term "any Officer" shall mean an Officer of Excise of any Rank or Grade whatever:

"Justice of the Peace" shall mean a Justice of the Peace having Jurisdiction for the County or Place where any Offence shall be committed or suspected to be committed, or any Offender shall be apprehended or found, or any Goods or Commodities shall be seized or be liable to Seizure, or be suspected to be so liable, as the Case may be:

"County or Place" shall include a City, County of a City, County of a Town, Borough, Liberty, Division, Franchise, or other Place of magisterial Jurisdiction:

"Ship" shall mean Ship or Vessel.

Persons having Wash fit for distilling and a Still deemed to be Distillers.

II. Every Person making or keeping Wash prepared or fit for distilling, or Low Wines or Feints, and having in his Possession or Use a Still, shall be deemed to be a Distiller liable to the several Duties, Penalties, and Forfeitures imposed by Law on Distillers.

Licences

*Spirits.**Licences to Distillers, Rectifiers, and Compounders.*

III. No Person without having first duly obtained and having in force a Licence for the Purpose from the Commissioners, or the proper Officers authorized to grant such Licence, according to the Law of Excise, shall have or use a Still for making, distilling, rectifying, or compounding Spirits, or brew or make Wort or Wash, or distil Low Wines, Spirits, or Feints, or rectify or compound Spirits, on pain of forfeiting the Sum of Five hundred Pounds; and for any such Offence all Wort, Wash, Low Wines, Feints, and Spirits, and all Materials for making or preparing the same respectively, and all Stills in the Possession or Use of the Offender, and all Vessels and Utensils therewith used, or containing such Wort, Wash, Low Wines, Feints, Spirits, and Materials respectively, shall be forfeited.

No Person to keep or use a Still for distilling Spirits, or make Wort or Wash without a Licence for that Purpose.

IV. The several Licences, Entries, Notices, Declarations, Books, Accounts, and Returns required or directed by this Act may be in such Form respectively as the Commissioners may from Time to Time direct, but it shall not be necessary to prove, in any Proceeding for an Offence against this Act, the particular Order or Direction of the Commissioners in that Behalf; and any Notice or Declaration given or made by or on behalf of an Excise Trader shall, according to the Intent and Meaning thereof, be taken to be good and effectual as against such Excise Trader, although it may not be in the Form, or contain the several Particulars, or be given to or served upon all the Persons, or within the Time by this Act prescribed or limited for giving or serving the same; and it shall not be competent for such Excise Trader to allege any Imperfection or Defect in such Notice or Declaration, or in the giving, making, or serving of the same.

The Licences, Entries, Notices, Declarations, &c. required by this Act may be in such Form as the Commissioners shall direct.

Notices and Declarations not invalidated for Want of Form.

V. No One Licence shall authorize a Person to keep or use a Still, or make Wort or Wash, or distil Wash, Low Wines, or Spirits, or rectify or compound Spirits in any other Place than the House or Premises mentioned in such Licence.

Licence for Premises mentioned therein only.

VI. No Person shall be entitled to have a Licence granted to him for a Distillery, or be permitted to make Entry of a Distillery, unless the same shall be situated within a Market Town, or within the Distance of a Quarter of a Mile from such Town; but the Commissioners may, if they shall think fit, grant such Licence and permit such Entry to be made in respect of a Distillery situated otherwise than as aforesaid, on the Distiller providing, on such Terms as they shall

Distillery to be within a Quarter of a Mile of a Market Town, or Distiller to provide Lodgings for Officers.

Spirits.

shall approve, fit and proper Lodgings or Rooms for the Residence of the Officers to be placed in charge of such Distillery, conveniently situated and approved by the Collector, but not forming any Part of the Distillery, or of the Dwelling House in which the Distiller shall reside, and at a reasonable Cost not exceeding Ten Pounds a Year; and if after the granting of a Licence on the Terms aforesaid the Distiller shall neglect or refuse to provide such Lodgings or Rooms, or shall not maintain them in proper Repair, or shall interrupt or annoy the Officer in the proper Use and Enjoyment thereof, the Commissioners may suspend or revoke such Licence; and during the Period of such Suspension, as well as after such Revocation, the Licence shall be deemed to be no longer in force.

No Distiller in England to keep a Still of less Content than 400 Gallons, or use more than Two Wash Stills and Two Low Wines Stills with any Still of less Content than 3,000 Gallons.

VII. No Distiller in *England* shall keep or use a Still for making or distilling Low Wines or Spirits the Body of which, without the Head thereof, shall be of less Content than Four hundred Gallons; and no Distiller keeping or using a Still of smaller Content, without the Head, than Three thousand Gallons, shall keep or use in his Distillery at the same Time more than Two Wash Stills and Two Low Wines Stills, upon pain of forfeiting for every Still of less Capacity or Content than as aforesaid, and for every Still above the Number aforesaid respectively, the Sum of One hundred Pounds; and for every Time that any such Still as aforesaid shall be used by him a further Sum of One hundred Pounds; and every such improper or further Still shall also be forfeited.

No Person to keep a Still of less Content than herein specified.

VIII. No Licence shall authorize a Person to keep or use a Still or other Utensil for making or distilling Spirits of less Content than Forty Gallons, or any distilling Apparatus not capable of distilling Two hundred Gallons of Wash *per* Hour.

No Licence to be granted for any Still of less Content than 400 Gallons without a Certificate of Three Justices of the Peace to be licensed.

IX. Before a Licence shall be granted to any Person to keep or use a Still for making or distilling Spirits of less Content than Four hundred Gallons, he shall produce to the Commissioners a Certificate in Writing, under the Hands of Three Justices of the Peace of the County or Place, that he is a Person of good Character, and fit and proper to be licensed to keep such Still; and that the Premises in which he purposes to erect such Still, and of which he is in actual Possession, are of the yearly Value of Ten Pounds at the least; but if a Still shall be intended to be kept by Two or more Persons in Partnership, such Certificate with relation to One of them shall be sufficient to authorize the granting of a Licence to all such Persons.

X. Pro-

Spirits.

X. Provided always, That a Person who shall be licensed to keep and who shall actually keep and use a Still of the Content of Four hundred Gallons or upwards, may be licensed to keep a Still of less Content without the Production of such Certificate; and provided also, that the Commissioners may, if they shall deem it expedient, refuse to grant a Licence to a Person to keep a Still of less Content than Four hundred Gallons, notwithstanding the Production of the Certificate of the Justices; and in every Case when a Licence shall be refused, the Commissioners shall state in Writing under their Hands, to the Justices who shall have signed such Certificate, the Grounds of Refusal.

Persons licensed to keep a Still of 400 Gallons Content may keep a smaller Still without Certificate.

Commissioners may refuse Licences for Stills under 400 Gallons Content.

XI. The Commissioners may lawfully refuse to grant a Licence to keep a Still, for the making or distilling of Spirits in any Building in which, from the local Situation thereof in respect to any Premises used for rectifying or compounding Spirits, or in respect to any Brewery or Vinegar Manufactory, it may appear to them not to be expedient to allow the making or distilling of Spirits; and they may also lawfully refuse to grant a Licence to keep a Still for rectifying or compounding Spirits, or a Licence to brew Beer, Porter, or Ale, or to make Vinegar, on any Premises in which, from their local Situation in respect to a Distillery, it shall appear to the Commissioners inexpedient to allow such Trades or Businesses respectively to be carried on.

Commissioners may refuse to license Stills in Situations near Rectifiers or Brewers, and may also refuse to grant Licences to Rectifiers, Brewers, &c. near Distilleries.

XII. The Commissioners may lawfully suspend or revoke the Licence of a Distiller who shall be convicted of obstructing or preventing any Officer or his Assistant in or from entering into a Distillery, or any House, Outhouse, Store, or other Place whatsoever of such Distiller, or in or from otherwise performing his Duty in the Execution of any Act relating to the Excise.

Commissioners may revoke the Licence of any Distiller convicted of obstructing Officers.

Description and Construction of Spirit Stores, Vessels, and Utensils to be provided.

XIII. There shall be a proper Spirit Store in every Distillery for keeping and securing the Spirits distilled thereat; and such Spirit Store shall be a secure Room or Place, approved by the Commissioners, and provided with proper Fastenings for the Purpose of locking up and securing the same to the Satisfaction of the Supervisor or other Superior Officer, and shall be kept locked up by the proper Officer in charge, at all Times, except when he shall be in Attendance; and the Commissioners may refuse to grant a Licence to keep

A proper Spirit Store to be provided in every Distillery.

Spirits.

a Still for the distilling of Spirits to any Person until he shall have provided in his Distillery a proper Store approved as aforesaid; and they may also suspend or revoke any Licence which may have been granted to a Distiller, unless and until he shall have provided such Store and fixed proper Fastenings for securing the same in manner aforesaid.

After obtaining Licence, and before making Entry of Utensils, Distiller to erect certain Chargers and Receivers.

Number of Chargers and Receivers allowed.

XIV. Every Person who shall take out a Licence as a Distiller shall, after obtaining such Licence and before making Entry of a Still or other Vessel or Utensil to be used by him, erect and shall thereafter keep the several Vessels herein-after enumerated, and in the Manner and for the Purposes herein-after described; that is to say, if the Still be of such Kind that the Produce of the Wash on the First Distillation is Spirits and Feints, One Vessel to be called a Wash Charger, One other Vessel to be called a Feints Receiver, and One other Vessel to be called a Spirit Receiver; and if the Still be of such Kind that the Produce of the Wash on the First Distillation is Low Wines, then in addition to the Vessels before enumerated there shall be erected One Vessel to be called a Low Wines Receiver, One other Vessel to be called a Low Wines and Feints Charger, and (except as herein-after mentioned) One other Vessel to be called a Spent Lees Receiver; but there shall not be kept in a Distillery more than One Wash Charger, nor, in connexion with the first-mentioned Kind of Still, more than One Spirit Receiver, (except on the Terms and Conditions specified in Clause Eighty-five of this Act), nor more than Two Feints Receivers; nor, in connexion with the Kind of Still secondly herein mentioned, more than One Spirit Receiver (except as aforesaid), nor more than Two Low Wines Receivers, nor more than Two Feints Receivers, nor more than Two Low Wines and Feints Chargers; and if any greater Number of such Vessels respectively shall be found in a Distillery the Distiller shall forfeit Two hundred Pounds, and all such Vessels exceeding the Number aforesaid respectively, together with the Contents thereof, shall also be forfeited: Provided always, that it shall be lawful for a Distiller to have One intermediate Still Charger in connexion with each Charger.

Description of Vessels and Utensils.

XV. Every Wash Charger shall be a close covered Vessel, and the Content thereof shall not be less than Half that of the largest Wash Back; and every Wash Charger shall be connected with the Wash Stills by One close Metal Pipe with a Branch to each Still, having a Cock thereon, One End of which Pipe shall be fixed into the Bottom of the Wash Charger, and the End of each Branch shall be fixed into

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into the Still; and to the Wash Charger there shall be One other close Metal Pipe having a Cock thereon, one End of which Pipe shall be fixed into the Pump placed in the Jack Back, if any such Vessel shall be used, or otherwise to the Pipe or Trough communicating with the fermenting Wash Backs, and the other End of such Pipe shall be fixed into such Wash Charger; and such Charger shall not have Communication with any other Vessel or Utensil whatever, except with the Feints Receiver, by means of a close Pump or Metal Pipe with a Cock thereon; and every Low Wines Receiver shall be a close covered Vessel, with a Pump or discharging Cock fixed therein for the Conveyance of Low Wines from such Receiver into the Low Wines and Feints Charger, and there shall be One close Metal Pipe, externally visible for its whole Length, attached to and leading directly from the Safe at the End of the Worm of the Wash Still, and fixed into the Low Wines Receiver, so that all Low Wines running into such Pipe from the Safe shall immediately be discharged therefrom into such Receiver, which Receiver shall not have Communication with any Vessel or Utensil whatever, except as aforesaid; and every Feints Receiver shall be a close covered Vessel, with a Pump or discharging Cock fixed therein for the Conveyance of Feints from such Receiver into the Low Wines and Feints Charger or Wash Charger or intermediate Still Charger, and there shall be One close Metal Pipe, externally visible for the whole Length, attached to and leading directly from the Safe at the End of the Worm of the Still, and fixed into the Feints Receiver, so that all Feints running into such Pipe from the Safe shall immediately be discharged therefrom into such Receiver, which Receiver shall not have Communication with any Vessel or Utensil whatever, except as aforesaid; and every Low Wines and Feints Charger shall be a close covered Vessel, connected with the Still by a close Metal Pipe having a Cock thereon, one End of which Pipe shall be fixed into the Bottom of such Charger, and the other End shall be fixed into the Still, and each such Charger shall have Communication with the Low Wines and Feints Receivers respectively by means of close Metal Pipes, one End whereof respectively shall be fixed to each such Charger, and the other End shall be attached to the Pump or discharging Cock to be so fixed as aforesaid in the Low Wines Receiver and Feints Receiver respectively, and such Charger shall not have Communication with any other Vessel or Utensil whatever, except as aforesaid; and every Spirit Receiver shall be a close covered Vessel, and shall not have Communication with any Vessel or Utensil whatever, except with the Safe of the Still by means of One close Metal Pipe, externally visible for its whole Length, attached to and leading directly from the Safe at the End of the Worm, and fixed into the Spirit Receiver in such Manner

Wash
Charges.Low Wines
Receiver.Feints Re-
ceiver.Low Wines
and Feints
Charger.Spirit Re-
ceiver.

Spirits.

Chargers and
Receivers
how to be
erected.

Dipping
Rods to
be fixed
therein.

Description
of Spent Lees
Receiver.

Interme-
diate Still
Charger.

Penalty for
constructing
Chargers or
Receivers
contrary
hereto.

Manner as that all Spirits running therein from the Safe shall run directly and be discharged therefrom into the Spirit Receiver without resting in the Pipe; and in every Spirit Receiver there shall be placed and fixed either a Pump for emptying the same, or a proper discharging Cock for drawing off the Spirits therefrom; and every such Charger and Receiver respectively shall be erected and kept in a convenient and public Situation in the Still House, or to the Approbation of the Commissioners, and exposed to open View, and easy of Access and Inspection to the surveying Officer on all Parts thereof, and shall have a sufficient Cover thereon, with a Dipping Hole cut in the Cover, of such Form and Size as the Commissioners shall direct, and in the Dipping Hole there shall be placed such Dipping Rod as shall be provided by the proper Officer, who may secure the same in such Manner as to him shall seem expedient to prevent the Removal thereof; and every Spent Lees Receiver shall be a close covered Vessel, and shall not have Communication with any Vessel or Utensil whatever, except with the Low Wines Still by means of One close Metal Pipe, externally visible for its whole Length, attached to and leading directly from the Still, and fixed into the Spent Lees Receiver, and which Pipe shall be the only Discharge Pipe of such Still, having a Cock thereon secured as the Supervisor or other superior Officer shall direct and approve, and in the Bottom of which Receiver shall be an internal safe and secure Plug in a Discharge Hole; and every such Spent Lees Receiver shall have One other Opening not more than One Third of the Depth of the Receiver from the Top thereof, covered and secured by an internal Metal Plate perforated with circular Holes of not more than Four Tenths of an Inch in Diameter, and such Receiver shall have no other Opening whatsoever; and every intermediate Still Charger (if such Vessel be used) shall be a close covered Vessel, and shall have One fixed Pipe with a Cock thereon leading from the Wash Charger or Low Wines and Feints Charger, and One fixed Discharge Pipe with a Cock thereon leading from the Still Charger to the Still, and shall have no other Hole or Opening therein, nor any other Communication with any Vessel or Utensil whatever, except One other Pipe with a Cock thereon leading from the Feints Receiver, and One other Pipe from the Water Cistern; and if there shall be found in a Distillery any Charger or Receiver or Pump or Pipe therefrom or Cock therein which shall not be made, kept, and constructed in manner herein directed, or which shall have any Hole therein, except the Trap Door in the Cover thereof and Dipping Hole, properly secured by the Officer, or any Communication with any other Vessel or Utensil whatever other than as by this Act is required or allowed, the Distiller shall forfeit the Sum of Two hundred Pounds, and also the Sum of Twenty Pounds for every Day during

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during which such Charger, Receiver, Pump, Pipe, or Cock shall remain in his Distillery.

XVI. All Wash made in a Distillery shall be fermented in the Fermenting Wash Backs, and shall be conveyed directly from thence into the Wash Charger, and from such Charger into the Still, there to be distilled; all Low Wines shall be conveyed directly from the Safe at the Worm End of the Wash Still into the Low Wines Receiver, and be pumped up or conveyed from thence into the Low Wines and Feints Charger, and shall be conveyed directly from such Charger into the Low Wines Still, there to be re-distilled; and all Spirits shall be conveyed directly from the Safe at the Worm End of the Still into the Spirits Receiver, or Feints Receiver, and so much of such Spirits as shall be conveyed into the Feints Receiver shall be pumped or conveyed directly from thence into the Low Wines and Feints Charger, or Wash Charger, or intermediate Still Charger, and directly from such Charger into the Still to be re-distilled; and the Produce of the last-mentioned Re-distillation, and of every other Re-distillation, shall in like Manner be conveyed directly from the Safe at the Worm End of the Still into the Spirit Receiver, or into the Feints Receiver; and no Feints conveyed into the Feints Receiver shall in any Case be removed from thence, except by pumping, or by a Discharge Cock conveying the same directly into the Low Wines and Feints Charger, or Wash Charger, or intermediate Still Charger, from whence such Feints shall be conveyed directly into the Still for Re-distillation, until the whole of such Feints shall be made into Spirits, and be conveyed and run into the Spirit Receiver; and no Spirits conveyed into the Spirit Receiver shall be re-distilled or removed from such Receiver, except into the Store Room of the Distiller, in the Manner herein-after directed; and if in a Distillery any Wash shall be fermented or any Wash, Low Wines, Feints, or Spirits shall be removed or distilled, contrary or otherwise than according to the Directions aforesaid, or if the whole of the Spirits made or distilled shall not be conveyed and run into the Spirit Receiver, such Wash, Low Wines, Feints, and Spirits respectively, together with all Vessels and Utensils wherein the same may be contained, shall be forfeited, and the Distiller shall forfeit the Sum of Two hundred Pounds, or Twenty Shillings for every Gallon of such Wash, Low Wines, Feints, or Spirits, at the Election of the Commissioners or Person who shall inform or sue for the same.

General Directions as to the Mode and Course in which Wash, Low Wines, Feints, and Spirits shall be conveyed through the several Utensils.

XVII. All Spirits distilled in a Distillery shall, after the proper Officer shall have taken an Account of the Quantity and Strength thereof, be forthwith removed and conveyed through a close Metal Pipe, visible throughout its whole Length, from the Spirit Receiver

Spirits to be removed from the Receiver into an entered

Spirits.

Store Vat
or Cask.

into an entered Store Cask or Vat in the entered Spirit Store of the Distillery; and every such Store Cask and Vat respectively shall be a close covered Vessel, with proper and sufficient Fastenings for securing the Spirits therein to the Satisfaction of the proper Supervisor or other superior Officer; and if all such Spirits shall not be removed and conveyed in manner aforesaid into such entered Store Cask or Vat as aforesaid, the Distiller shall forfeit the Sum of Two hundred Pounds.

Spirit Re-
ceivers, how
to be placed.
Must admit
of the Gauge
of Spirits of
the Depth of
15 Inches,
and be filled
to that
Depth.

XVIII. No Spirit Receiver shall be used which shall not be made, placed, and fixed to the Satisfaction of the Commissioners, and be of a Depth sufficient to admit of the Gauge of Spirits being taken of the Depth of Fifteen Inches at the least in the Centre of the Receiver; and every Receiver shall be so filled with Spirits that at the Time of gauging the same, for the Purpose of charging the Duty thereon, the Depth of Spirits therein shall not be less than Fifteen Inches; and if in any Distillery a Spirit Receiver shall be used which shall not be so made, placed, and fixed as aforesaid, or which shall not be of a Depth sufficient to admit of the Gauge of the Spirits therein being taken of the Depth aforesaid, or if a Distiller shall neglect or refuse to cause any Spirit Receiver used in his Distillery to be so filled with Spirits that at the Time of gauging the same the Depth of Spirits therein shall not be less than as aforesaid, unless from any unavoidable Cause or Circumstance he shall be unable so to do, the Distiller shall forfeit the Sum of Fifty Pounds.

Commis-
sioners may
allow Spirit
Receivers,
erected
before 10th
Oct. 1853
of a less
Depth than
15 Inches to
be used.

Mode of
gauging and
charging
Spirits in
such Case.

XIX. Provided always, That it shall be lawful for the Commissioners to allow the Use of any Spirit Receiver which before the Tenth Day of *October* One thousand eight hundred and fifty-three was erected and in use in a Distillery, although the same may be of so large an Area that the Spirits distilled from the Wash contained in the respective Wash Backs of the Distillery may be insufficient to fill such Receiver to the Depth aforesaid; and in such Case, as well as in any other Case in which the Depth of Spirits in any Spirit Receiver shall be less than Fifteen Inches, the Charge of Spirits therein shall be made on the next Tenth Part of an Inch marked on the graduated Scale on the Dipping Rod, above the Point which the Dip of such Spirits in the Receiver shall indicate thereon; and the said next Tenth on the said graduated Scale shall be deemed to be the actual Dip of the Spirits, and the Officer shall enter the same in his Survey Book, and charge the Duty accordingly, making an Allowance to the Distiller of One Half of a Gallon in every One hundred Gallons of the Quantity so charged, computed at the Strength of Hydrometer Proof.

Commis-
sioners may
require Ap-

XX. The Commissioners may require any Distiller to erect and apply at his own Expense in his Distillery any Apparatus or Machine which

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which they may think proper for the Purpose of preventing the Supply Cock and the Discharge Cock of the Spirits Receiver being both open at the same Time, and for registering the Number of Times each Cock has been opened ; and if the Distiller shall neglect or refuse to provide and apply any such Apparatus or Machine, on being required so to do, he shall forfeit the Sum of Two hundred Pounds.

paratus to be applied to Spirit Receiver to prevent Fraud.

XXI. If in a Distillery, or any House for distilling, rectifying, or compounding Spirits, or any Place adjoining thereto, there shall be any Pipe or Conveyance whatsoever leading directly or indirectly to or from a Still, or if there shall be any Opening whatever into or out of a Still, other than such Pipes, Conveyances, and Openings as are prescribed by this Act, or if there shall be any Opening whatever into or out of the Worm of a Still, except the Communication which such Worm shall have with the Still, and the Opening into the Safe at the End of such Worm, and except such Air Valve or Conductor as shall be approved of by the Commissioners, the Distiller, Rectifier, or Compounder shall forfeit the Sum of Two hundred Pounds.

Penalty for any Pipe or Opening in any Still of a Distiller, Rectifier, or Compounder except as herein described.

XXII. In every Still used by a Distiller, Rectifier, or Compounder there shall be a Hole or Opening, whereby the Officers may be enabled to take Gauges and Samples ; and such Hole or Opening shall be not less than Two Inches in Diameter, and so contrived that the Officers may take Samples from the Still with a Phial, to be drawn perpendicularly through the same, and that the Still may be thereby cleansed, subject to such Directions as the Commissioners may give in that Behalf ; and proper Fastenings shall be provided for locking and securing the said Hole or Opening, and for securing the Head of the Still and the Furnace Door thereof, and all such Fastenings shall be locked and secured by the proper Officer ; and if a Still shall be set up or used by a Distiller, Rectifier, or Compounder in which there shall not be such Hole or Opening as aforesaid, or if a Distiller, Rectifier, or Compounder shall not observe any Directions which may be given by the Commissioners as aforesaid in that Behalf, he shall forfeit the Sum of Two hundred Pounds.

Distillers, &c. to make an Opening in their Stills, through which Officers may take Samples, and the Stills be cleansed. Fastenings to be provided for securing such Opening and the Head and Furnace Door of the Still.

XXIII. The End of the Worm of every Still in a Distillery shall be enclosed and secured in such Manner and by such Mechanism and Means as the Commissioners shall direct ; and all Low Wines, Feints, and Spirits running from the End of the Worm shall run from thence directly into a Safe enclosed and secured as aforesaid, and shall be conveyed directly, and by such a Pipe as aforesaid open externally to the Inspection and Examination of the Officers for the whole Length thereof, from the Safe into the Receivers respectively ; and if upon Demand by the proper Supervisor or Officer the End of every Worm shall not be enclosed and secured, and maintained and kept enclosed

The End of the Worm of every Still in a Distillery to be enclosed and secured, and the Spirits run into a close Safe, &c.

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enclosed and secured in manner aforesaid, or if the whole of the Low Wines, Feints, or Spirits coming from the Worm shall not be run directly into a Safe so enclosed and secured as aforesaid, or if the Low Wines, Feints, and Spirits respectively, and every Part thereof, shall not be successively conveyed from the Safe into the Low Wines Receiver, Feints Receiver, and Spirit Receiver respectively, directly and by such a Pipe or Pipes as aforesaid, or if such Mechanism and Means of enclosing the End of the Worm and the Safe as aforesaid shall not be affixed and kept and preserved affixed as aforesaid, or if, after the End of any Worm and any Saf respectively are enclosed and secured, the Mechanism or Means by which the same shall be enclosed and secured shall be destroyed or injured, or if by any Contrivance Access shall be gained or had (except by the Sample Cock of such Safe), without Notice to or not in the Presence of the Officer, to the enclosed End of the Worm, or to any Low Wines, Feints, or Spirits, from the Time of the Extraction or Distillation thereof in the Still, until the same have been taken account of by the Officer in the proper Receiver, or if the Officer shall be in any Manner prevented from, or hindered, baffled, or defeated in ascertaining the Strength and Quality of any Low Wines, Feints, or Spirits whilst running, or in taking a true Account thereof in the Receiver, the Distiller shall forfeit the Sum of Two hundred Pounds.

Discharge
Cock to be
fixed to each
Still and kept
locked.

XXIV. There shall be a Discharge Cock fixed to every Still in a Distillery, and where there shall not be a Spent Lees Receiver such Discharge Cock on every Low Wines Still shall be kept safely and securely locked by the proper Officer, except when opened by him on reasonable Notice given by the Distiller, not oftener than once in Six Hours; and such Discharge Cock shall not be more than Three Feet distant from the Body of the Still, or Eighteen Inches from the Brickwork, and shall be firmly attached to the Still by a straight Metal Pipe; and such Discharge Cock and Pipe respectively shall be so fixed and placed as that the Officers may at all Times have free and convenient Access to the same.

A Discharge
Cock or Plug
to be fixed
in each fer-
menting
Wash Back.

XXV. Every Distiller shall provide and fix to the Satisfaction of the Supervisor a proper Discharge Cock or Plug and Plughole in every Fermenting Wash Back, through which Cock or Plughole the Wash in such Wash Back shall from Time to Time be conveyed by a Main Pipe or open Trough into the Jack Back, if any, or into the Wash Charger; and such Main Pipe or Trough shall be placed and fixed in such Manner that all Wash or Liquor put therein shall forthwith run and be discharged from thence into the Jack Back or Wash Charger, as the Case may be, and not elsewhere; and there shall not be any other Pipe or Conveyance entering into or passing out of any Wash

Spirits.

Wash Fermenting Back, except the Pipe for conveying Wort into the Fermenting Back from the Coolers and a Sewer Cock or Plug for carrying off the Water wherewith the Back may have been cleansed; but a Distiller may lawfully place any close Metal Pipe in but not opening into any Wash Back, for the Purpose of conveying through the same hot or cold Air or Water for the Purpose of promoting or retarding the Fermentation of the Worts or Wash contained therein.

XXVI. Every Cock kept or used by a Distiller, Rectifier, or Compounder shall be constructed in such Manner as shall be from Time to Time directed or approved by the Commissioners, on pain of his forfeiting the Sum of Fifty Pounds for every such Cock which shall be otherwise constructed.

Construction
of Cocks
used.

XXVII. Every Distiller, Rectifier, and Compounder respectively shall, at his own Expense, provide, maintain, and keep the several Utensils, Cocks, Pumps, Pipes, and Troughs which are required by this Act, and shall also at his own Expense provide, maintain, and keep proper and sufficient Fastenings for securing the several Cocks and Plugs by this Act directed to be secured, and for securing the Covers of or belonging to the Chargers and Receivers herein-before mentioned respectively, and also for securing the Pumps, Vessels, and Utensils allowed or required for the Purposes mentioned in this Act; and the Officer surveying any Distillery shall lock, secure, and fasten the several Cocks, Plugs, Covers, Pumps, Pipes, Vessels, and Utensils for which Fastenings are required to be provided in such Manner as the Commissioners may direct, and shall keep the same so locked, secured, and fastened at all Times, except when he shall be required under the Provisions of this Act to attend, and shall attend to unlock and open the same.

Distiller,
Rectifier,
and Com-
pounder to
provide
proper Cocks,
Pumps, Fast-
enings, &c.
at his own
Expense.

XXVIII. All Cocks, Plugs, Pumps, Pipes, Troughs, and other Utensils required by this Act shall be provided, placed, and affixed as by this Act directed, and kept in proper Repair and Condition by and at the Expense of the Distiller, Rectifier, or Compounder to the Satisfaction of the Supervisor or other superior Officer; and if a Distiller, Rectifier, or Compounder shall not, before he shall proceed to brew or make Wort or Wash, or to distil, rectify, or compound Spirits, provide, place, and affix, or shall not afterwards maintain all such Cocks, Plugs, Pumps, Pipes, Troughs, and Utensils to the Satisfaction of the proper Supervisor or other superior Officer, or shall not cause the same to be altered, amended, repaired, or renewed when and as often as he shall be required by such Supervisor or superior Officer, such Distiller, Rectifier, or Compounder so offending shall forfeit the Sum of Two hundred Pounds; and if a Distiller, Rectifier, or Com-

All Cocks,
Plugs,
Pumps, &c.
to be kept
and affixed to
the Satisfac-
tion of the
Officer, and
repaired at
the Expense
of the Distil-
ler, Rectifier,
and Com-
pounder.

Penalty for
Neglect.

Spirits.

Penalty for
Fraud.

pounder shall place, affix, or make any Cock, Plug, Pipe, Conveyance, or Opening to or in or into or from any Vessel or Utensil contrary to any Prohibition contained in this Act, or if he shall, in the Construction of any Cover, Fastening, Cock, Plug, Pump, or Pipe, cause or procure the same to be so made, or shall use the same when so made, as that any Vessel or Utensil may be employed, opened, removed, filled, or emptied in the Absence of the proper Officer, or so as in any Manner to avoid or defeat the Security intended to be given or provided by any of the Regulations of this Act, such Distiller, Rectifier, or Compounder shall forfeit the Sum of Five hundred Pounds.

Backs and
fixed Vessels
for keeping
Spirits of
Distillers,
Rectifiers,
and Com-
pounders,
Dealers and
Retailers to
have a Dip-
ping Place
therein, and
be gauged
and tabled by
the Officers.

XXIX. At or near the Top of every Fermenting Wash Back, and of every fixed and entered Vessel for storing or keeping Spirits in the Premises of a Distiller, Rectifier, or Compounder, Dealer or Retailer, there shall be an Opening or Dipping Place, at which the Officer may conveniently take his Dip or Gauge of the Contents of such Vessel; and a Plate of Brass or other Metal shall be fixed at such Dipping Place to secure the same from being worn or altered; and all such Backs and Vessels respectively shall be gauged and tabled by the Officers in such Manner as shall be directed by the Commissioners, and shall be placed and kept in convenient Situations, and be at all Times easy of Access to the Officer for his more readily and effectually examining the same in every Part, and taking the Dip or Gauge thereof; and if in any Back or Vessel there shall not be such Opening or Dipping Place so constructed and secured as aforesaid, or if any Back or Vessel shall not be placed and kept in a convenient Situation and easy of Access to the Officer, or if the Officer shall by any Means or in any Manner whatever be prevented from ascertaining the Quantity and Gravity, or either of them, of the Wort or Wash contained in any Fermenting Wash Back, or the Quantity or Strength of any Low Wines, Feints, or Spirits in any Vessel, the Distiller, Rectifier, or Compounder, Dealer or Retailer, shall forfeit the Sum of Two hundred Pounds.

Commis-
sioners may
order more
than One
Dipping
Place to be
made in Spi-
rit Receivers
or in the
Covers of
Store Casks
or Vats of
Distillers.

XXX. The Commissioners, where they shall see fit, may order that there shall be Two or more such Dipping Holes as aforesaid in the Cover of any Spirit Receiver and in the Cover of any Store Cask or Vat used in a Distillery; and such Dipping Holes shall be made in such Places in the Cover of the Receiver, Store Cask, and Vat respectively as the Commissioners shall direct; and in One of such Dipping Holes in the Spirit Receiver there shall be placed a Dipping Rod, provided by the Officer, who shall secure the same in such Manner as to him shall seem expedient to prevent the Removal thereof; and each of the other Dipping Holes in the Spirit Receiver, and also
the

Spirits.

the Dipping Holes in the Store Cask or Vat, shall be secured in such Manner as the Supervisor shall think proper; and if a Distiller shall refuse or neglect to cause such Dipping Holes or any additional Dipping Hole to be made, pursuant to the Order or Direction of the Commissioners, in any Spirit Receiver, or in any Spirit Store Cask or Vat used in his Distillery, or if he shall remove the Dipping Rod out of a Receiver, or remove the Fastening from any Dipping Hole, or otherwise gain Access to the Spirits in any such Vessel as aforesaid by means of any Dipping Hole, he shall forfeit the Sum of Two hundred Pounds.

XXXI. If the Opening or Dipping Place or the Level of any Still, Back, Receiver, Store Cask, Vat, or other Vessel or Utensil in the Distillery or Premises of a Distiller, Rectifier, or Compounder, Dealer or Retailer, shall be in any Manner altered, or if any Device or Contrivance whatever shall be used to deceive any Officer in taking the Dip or Gauge of any Still, Back, Receiver, Store Cask, Vat, or other Vessel or Utensil, or to prevent any Officer from taking a true Account of the Quantity of Wort, Wash, Low Wines, Feints, or Spirits which may be contained therein respectively, the Distiller, Rectifier, or Compounder, Dealer or Retailer, shall forfeit the Sum of Two hundred Pounds.

Penalty if Dipping Place of any Still or Vessel be altered, or any Device used to deceive the Officer.

XXXII. If the Situation, Position, Size, or Capacity of any entered Still, Back, Receiver, or other Vessel, Utensil, or Pipe in the Distillery or Premises of a Distiller, Rectifier, or Compounder shall be in any Manner altered after Entry made thereof, or after the proper Officer shall have ascertained the Capacity or Content thereof, unless on such Notice as is herein provided, the Distiller, Rectifier, or Compounder shall forfeit the Sum of Two hundred Pounds; but it shall be lawful to alter the Size, Situation, or Position of any entered Still, Back, Receiver, or other Vessel or Utensil or Pipe, or to erect and set up any new one, on giving Two Days Notice in Writing of such intended Alteration to the proper Officer, specifying the particular Still, Back, Receiver, or other Vessel, Utensil, or Pipe the Size, Situation, or Position whereof is intended to be altered, and on making due Entry of such new one, and conforming in all respects to the Regulations in this Act contained in that Behalf.

Penalty on Distiller, Rectifier, or Compounder if the Position or Size of any Still or Vessel be altered without Notice.

XXXIII. Provided always, That it shall be lawful for the Commissioners to permit a licensed Distiller, Rectifier, or Compounder working under the Regulations of any Act in force prior to the passing of this Act to keep or use such of the Vessels or Cocks already fixed or used in his Distillery or Premises as shall in the

Commissioners may authorize Distillers and others to use their present Utensils,

Judgment

Spirits.

although not conformable to the Provisions of this Act.

Judgment of the Commissioners be secure and adapted to the Purposes for which the same are respectively prescribed or required by this Act; and no Person to whom such Permission shall be granted shall be liable to any Penalty under this Act in respect of his keeping or using any such Vessels or Cocks so permitted, although the same may not be conformable to the Provisions hereof.

Officer may require the Water to be drawn off from the Worm Tub for Examination of the Worm and Tub.

XXXIV. Whenever any Officer shall require that the Water contained in any Worm Tub in a Distillery, at any Time when the Still shall not be at Work, shall be drawn off, and the Tub and Worm cleansed, the Water shall forthwith be drawn off, and the Tub and Worm cleansed by the Distiller or his Servants or Workmen accordingly; and the Water shall be kept and continued out of such Worm Tub for the Space of Two Hours, or until the Officer has finished his Examination thereof; and for any Refusal or Neglect to comply with the Requisition of the Officer in this Behalf, or the Provision in this Clause contained, the Distiller shall forfeit the Sum of Two hundred Pounds, and it shall be lawful for the Officer to draw off such Water, or any Portion of it, and to keep the same drawn off for so long a Time as he shall think necessary.

The true Content to be marked on moveable Casks, and also the Name or Firm of the Distiller, &c. and the Place where his Stock is kept.

XXXV. Every Distiller, Rectifier, and Compounder respectively shall cause to be legibly cut, branded, or painted with Oil Colour, on the Outside of both of the Heads or Ends of every rolling or moveable Cask used in his Distillery or Premises for keeping or delivering out Spirits, and shall at all Times keep so cut, branded, or painted thereon, his Name or Firm, and the Name of the Place where his Stock is kept, and also the full and true Number of Gallons, and when the Number is less than Eighty Gallons any Quarter or Quarters of a Gallon over and above any Number of entire Gallons which any such Cask shall be capable of containing; and if any Cask which shall be used for any Purpose aforesaid shall not have so cut, branded, or painted thereon the several Particulars aforesaid according to the Directions of this Act, such Cask, together with any Spirits contained therein, shall be forfeited.

Making Entry of Premises and Utensils, and Regulations having reference to licensed and entered Premises.

Utensils and Rooms to be marked.

XXXVI. Every Distiller, Rectifier, and Compounder respectively shall cause to be legibly painted with Oil Colour, and shall keep so painted, upon some conspicuous Part of every Vessel and Utensil intended to be used by him in his Trade or Business, and on the Outside of the Door of every Room and Place wherein any Part

of

Spirits.

of his Trade or Business is to be carried on, or any Spirits are to be kept, the Name of such Vessel or Utensil, Room or Place, according to the Purpose for which it is intended to be used, and shall also paint thereon, in like Manner, separate Numbers relating to the same respectively, in arithmetical Progression, beginning with Number One for each Denomination or Description of Vessel or Utensil, Room or Place, upon pain of forfeiting the Sum of Fifty Pounds for every Neglect or Omission in this respect.

XXXVII. Before a Distiller shall give notice of brewing or making and before he shall begin to brew or make Wort or Wash, and before a Rectifier or Compounder shall receive, rectify, or compound Spirits, such Distiller, Rectifier, and Compounder respectively shall make Entry by delivering or causing to be delivered to the proper Officer, to be by him entered and registered, an Account in Writing signed by the Distiller, Rectifier, or Compounder, setting forth his Name and Place of Abode, and the Place where the Premises intended to be entered are situated, and also setting forth a true and particular Description of every Vessel and Utensil intended to be therein used for the Purposes of such Trade or Business, and the Number of Gallons which every Still, together with the Head thereof, is capable of containing, or the Number of Gallons of Wash *per* Hour which every Distilling Apparatus is capable of distilling; and specifying fully and distinctly the Purpose for which each Vessel and Utensil is intended to be used; and also an Account of the several Houses, Rooms, and Places to be used for distilling, rectifying, or compounding Spirits therein, or in which any Part of such Business is to be carried on, or any Spirits are to be kept or deposited, and specifying also the particular Purpose for which every such House, Room, and Place is to be used; and in such written Account every Utensil, and every House, Room, and Place respectively, shall be distinguished by the separate and distinct Number and Name relating thereto respectively, which shall have been painted thereon pursuant to the Provision herein contained in that Behalf; and every such Account shall be in such Form and shall contain such Particulars as shall be from Time to Time required or directed by the Commissioners; but no Still or other Vessel or Utensil, nor any House, Room, or Place, shall be described in such Account as intended to be used for more than One Purpose respectively; and every Entry in which any Still or other Vessel, House, Room, or Place shall be described as intended to be used for Two or more Purposes shall, as regards such Distiller, Rectifier, or Compounder, be deemed to be void, and he shall forfeit the Sum of Two hundred Pounds.

Entry to be made of the several Places and Utensils of Trade.

No Still or Utensil to be entered as used for more than One Purpose.

Spirits.

Drawing or Model to be given showing the Course of every fixed Pipe to be used in a Distillery, or by a Rectifier or Compounder.

XXXVIII. And with every such Account as aforesaid there shall be delivered a Drawing, Model, or Description distinctly showing the Course, Construction, and Use of all fixed Pipes to be used by the Distiller, Rectifier, or Compounder, and of every Branch thereof, and of every Cock thereon, together with every Place, Vessel, or Utensil from or to or with which any such Pipe shall lead or communicate; and every Pipe to be used by the Distiller, Rectifier, or Compounder, except for the Conveyance of Water and spent Wash only, shall be so fixed and placed as to be capable of being examined by the Officer for the whole of its Length or Course, and shall be painted and kept painted as herein-after mentioned; that is to say, every Pipe for the Conveyance of Wort or Wash shall be painted of a Red Colour, every Pipe for the Conveyance of Low Wines or Feints shall be painted Blue, every Pipe for the Conveyance of Spirits shall be painted Black, and every Pipe for the Conveyance of Water shall be painted White; and if any Pipe shall be used by a Distiller, Rectifier, or Compounder not set forth as aforesaid, or for any other Purpose than shall be so set forth, or which, except as aforesaid, shall not be fixed or placed, or painted and kept painted as herein directed, or which shall be painted otherwise than as herein directed, he shall forfeit the Sum of Fifty Pounds.

Penalty for using any Still, Utensil, &c., or Place not duly entered or contrary to the Entry.

XXXIX. If a Distiller, Rectifier, or Compounder shall use a Still, Vessel, or Pipe, or any Utensil whatever for any Purpose connected with the distilling, rectifying, or compounding of Spirits, or a fixed Cask for holding Spirits, or a House, Room, or Place for carrying on any Part of the Process of Distillation, Rectification, or compounding of Spirits, or for the keeping of Spirits, which Still, Vessel, Pipe, Utensil, Cask, House, Room, or Place shall not be set forth in the Account required to be signed and delivered by him as aforesaid, or which shall not be numbered as set forth in such Account, or which shall be in any other Place, or be used or applied for or to any other Purpose than shall be set forth in such Account, or shall not in all respects correspond with the Representation thereof as set forth therein, he shall forfeit the Sum of Five hundred Pounds; and every such Still, Vessel, Pipe, or other Utensil or Cask, and all Spirits or Materials for distilling or making Spirits which shall be contained therein, or which shall be found in any such House, Room, or Place, shall be forfeited.

No Entry of any Distillery or Utensils to be withdrawn whilst Wash

XL. No Entry of any Distillery, Place, or Utensil for the Purpose of distilling Spirits shall be withdrawn whilst any Still, or any Wash, Low Wines, or other Materials preparing or fit for Distillation are remaining in any of the Places or in any of the Utensils mentioned
in

Spirits.

in such Entry; and the Officers shall continue to survey the Distillery, Places, and Utensils mentioned in the Entry until all Stills shall be removed and the Wash, Low Wines, and other Materials shall be worked off, and the Duties charged on the Produce thereof paid, or until the Spirits made therefrom shall be legally removed from the entered Places.

or other Materials for Distillation remain therein.

XLI. No Person shall make Entry of or use any House or Premises for rectifying or compounding Spirits, or for receiving or keeping Spirits by any Rectifier or Compounder, within the Distance of One Quarter of a Mile in a direct Line from any House or Premises which shall be entered or used for preparing Wort or Wash, or for making or distilling Spirits, or for receiving or keeping Spirits by a Distiller; nor shall any Person make entry of or use any House or Premises for preparing Wort or Wash, or for making or distilling Spirits, or for receiving or keeping Spirits by a Distiller within the Distance of One Quarter of a Mile in a direct Line from any House or Premises which shall be entered or used for rectifying or compounding Spirits, or for receiving or keeping Spirits by a Rectifier or Compounder, on pain of forfeiting in every such Case the Sum of Five hundred Pounds for every Week that any such House or Premises shall be entered or used respectively, contrary to any such Prohibition as aforesaid; and the Entry of any such House or Place so made use of contrary to the Intent and Meaning hereof shall, as regards the Person making the same, be null and void; but the Prohibition and Penalty aforesaid shall not extend to any House or Premises entered and used in the Manner herein prohibited on the Fifth Day of *April* One thousand eight hundred and twenty-five, provided such House or Premises have ever since continued, and so long only as the same shall continue, to be so entered and used, and there shall be no Way, Opening, or Communication whatsoever by which Wort, Wash, or Spirits can be removed or conveyed otherwise than through an open public Street or Carriageroad from or to such House or Premises entered or used by a Distiller to or from any such House or Premises entered or used by any other Distiller, or a Rectifier or Compounder.

Rectifying House not to be within a Quarter of a Mile of a Distillery, nor a Distillery within a Quarter of a Mile of a rectifying House or of another Distillery.

XLII. No Person shall, upon the same Premises, carry on the Trade or Business of a Distiller, or of a Rectifier or Compounder keeping or using a Still, and of a Brewer of Beer, or of a Maker of Sweets, Vinegar, Cyder, or Perry, or of a Refiner of Sugar, or of a Dealer in or Retailer of Wine, nor shall any Person enter or use for the carrying on of either of the said Trades or Businesses of a Distiller or Rectifier or Compounder keeping or using a Still any

Distiller or Rectifier or Compounder not to be a Brewer or a Maker of Sweets, Vinegar, Cider, or Perry, or a Refiner of

House

Spirits.

Sugar, nor carry on his Business on Premises having any private Communication with the Premises of any such Trader.

House or Premises having any Communication, Opening, or Way internally or through any enclosed or private Yard, Garden, Field, Passage, private Road or Place, or otherwise than through an open public Street or Carriageroad with any other House or Premises used or employed by any Brewer of Beer, or Maker of Sweets, Vinegar, Cyder, or Perry, or Refiner of Sugar, or by any Dealer in or Retailer of Spirits, or by any Dealer in or Retailer of Wine, on pain of forfeiting the Sum of Two hundred Pounds; but where any House or Premises shall have been so entered and made use of as aforesaid by any Person on the Fifth Day of *April* One thousand eight hundred and twenty-five, and shall have continued to be so entered and used up to the Time of the Commencement of this Act, under the special Licence of the Commissioners of the Treasury in that Behalf, it shall be lawful for the Person to whom such Licence was granted to continue the use of such Premises upon the Terms and Conditions on which such Licence was granted until the Expiration or Revocation thereof.

Distillers, Rectifiers, and Compounders to affix a Board on the Front of their Premises importing that they are licensed.

XLIII. Every licensed Distiller, Rectifier, or Compounder shall cause to be painted in Oil Colour, in Letters publicly visible and legible, at least Three Inches in Height, and of a proper and proportionate Breadth, and in White on a Black Ground, the Name or Firm of such Distiller, Rectifier, or Compounder at full Length, followed by the Words "Licensed Distiller" or "Licensed Rectifier," or "Licensed Compounder," as the Case may be; and the Distiller, Rectifier, or Compounder shall cause such Painting to be done or affixed in some conspicuous Place on the Outside of the Front of his Distillery or entered Premises, over the Gate or Entrance Door thereto, not more than Three Feet from the Top of such Gate or Entrance Door, and shall preserve and keep up such Painting during the Continuance of his Licence, and for any Neglect or Default herein he shall forfeit the Sum of Fifty Pounds; and if any Person on or before whose House or other Place any Painting, Board, or Sign shall be affixed or placed importing that such Person is a Distiller, Rectifier, or Compounder, or exercises or carries on the Trade of a Distiller, Rectifier, or Compounder, or purporting that such Person is licensed so to do, shall not at the Time be duly licensed for such Purpose, he shall forfeit the Sum of Fifty Pounds.

Penalty on unlicensed Persons affixing such Board.

Admission of Officers into entered Premises, and Power to search.

Officers empowered to enter Distilleries and Premises of

XLIV. It shall be lawful for any Officer, at all Times, as well by Night as by Day, to enter into every House, Distillery, Still House, Outhouse, and Place whatsoever of or belonging to or made use of by

Spirits.

by any Distiller, Rectifier, or Compounder, and to gauge, measure, and take an Account of every Still or other Vessel or Utensil of any Kind kept or used therein, and to gauge and take an Account of the Quantity and Strength of all Spirits and Compounds therein, and of all Low Wines and Feints which shall be made or distilled, and of the Quantity and Gravity of all Wort and Wash which shall be made use of in any Distillery, and of all Bub and other Compositions for exciting or producing Fermentation in any Wort or Wash, and of all Spirits, and Materials for making or distilling Spirits, which shall be in any Distillery or Premises, or in the Possession of any Distiller, Rectifier, or Compounder; and if any Officer, or any Person acting in his Aid, shall be hindered, obstructed, or prevented by any Distiller, Rectifier, or Compounder, or by any Servant, Workman, or other Person acting for him or in his Employ, from entering into any Distillery, or any House, Outhouse, or other Place whatsoever of or belonging to or made use of by such Distiller, Rectifier, or Compounder, or if any such Officer or Person shall be, by the Distiller, Rectifier, or Compounder, or his Servant or Workman, or any Person in his Employ, prevented or hindered from, or opposed, obstructed, or molested in the Performance of his Duty under this Act in any respect, the Distiller, Rectifier, or Compounder shall forfeit the Sum of Two hundred Pounds.

Rectifiers
and Com-
pounders to
gauge, &c.

Penalty for
obstructing
Officers.

XLV. If any Officer, after having demanded Admittance into the Distillery or entered Premises of a Distiller, Rectifier, or Compounder, and having declared his Name and Business at the Gate or Entrance Door, or at any Window of the Distillery or Premises, shall not be immediately admitted into such Distillery or Premises, it shall be lawful for such Officer, and any Person acting in his Aid, at all Times, as well by Night as by Day (but if by Night then in the Presence of a Constable or other Peace Officer), to break open by Force any of the Doors or Windows, or to break through any of the Walls of such Distillery or Premises necessary to be broken open or through to enable him and them to enter the said Distillery or Premises; and moreover the Distiller, Rectifier, or Compounder shall forfeit the Sum of Two hundred Pounds.

Penalty for
not giving
Admission to
the Officer
after de-
claring his
Name and
Business.
Officer may
break open
Distillery or
entered Pre-
mises on
being refused
Admittance.

XLVI. If, on Demand of any Officer, made in the Distillery or entered Premises of a Distiller, Rectifier, or Compounder, strong, safe, and convenient Ladders of sufficient Length to enable the Officer to ascend to and examine and gauge and descend from any Vessel or Utensil in such Distillery or Premises, shall not be provided and conveniently and firmly placed, or if any such Ladder shall not be fixed at or in the Part of such Vessel or Utensil where such Officer shall require, or if on a Visit made by any Officer, by Day or by Night,

Distillers,
Rectifiers,
and Com-
pounders
to furnish
Officers with
Ladder and
Lights.

Spirits.

sufficient Lights and Aid shall not, on his Demand, be supplied for the Purpose of enabling him to gauge or ascertain the Content or Capacity of any Vessel or Utensil, or to search for and gauge and take an Account of any Wort, Wash, Bub, Low Wines, Feints, and Spirits, or of any Materials which may be used for Distillation in such Distillery or Premises, or in the Possession of the Distiller, Rectifier, or Compounder, the Distiller, Rectifier, or Compounder shall forfeit the Sum of One hundred Pounds.

Officers may break up Ground in Distillery or rectifying Premises to search for private Pipes, &c.

XLVII. It shall be lawful for any Officer and any Person acting in his Aid, by Night or by Day, to break up the Ground in any Part of the Distillery or entered Premises of a Distiller, Rectifier, or Compounder, or any Ground adjoining or near to such Distillery or Premises, or any Wall or Partition thereof or belonging thereto, or other Place, to search for any Pipe or Cock, or private Conveyance or Utensil, and upon finding any such Pipe or Conveyance leading therefrom or thereto to break up any Ground, House, Wall, or other Place through or into which such Pipe or other Conveyance shall lead, and to break up or cut away such Pipe, Cock, or other Conveyance, and to turn any Cock, and to examine whether such Pipe or other Conveyance may convey or conceal any Wort, Wash, or other Liquor which may be used for Distillation, or Low Wines, Feints, or Spirits, from the Sight or View of the Officer, so as to prevent or hinder him from taking a true Account thereof.

Upon Oath made of Grounds to suspect any private concealed Still or private Distillation, a special Warrant to break open the suspected House, and to seize such Stills, Spirits, &c., may be granted.

XLVIII. If any Officer of Excise or Customs shall know or have Cause to suspect that a private or concealed Still, Back, or other Vessel or Utensil for making Worts or Wash, or for making or distilling Low Wines or Spirits, or any privately made Spirits or Low Wines, or any Wash or other Materials preparing for Distillation, are kept or deposited in any House or Place, then, if such House or Place shall be within the Limits of the Chief Office, upon Oath made by such Officer before Two of the Commissioners, or before any Metropolitan Police Magistrate sitting at a Metropolitan Police Court, or if the same shall be at any Place out of the said Limits, then upon Oath made by such Officer before a Justice of the Peace of the County or Place, setting forth the Ground of Suspicion, it shall be lawful for the said Commissioners or Magistrate or Justice before whom such Oath shall be made, if they or he shall judge it reasonable, by Warrant under their Hands respectively, to authorize and empower such Officer, and any Person whom he may call to his Assistance, by Day or by Night (but if in the Night-time then in the Presence of a Constable or other lawful Officer of the Peace, who is hereby required to be aiding therein), to break open the Door or any Part of such House or Place where he shall so know or suspect such private or concealed Still, Back,

Spirits.

Back, or other Vessel, Utensil, Spirits, Low Wines, Wash, or Materials for Distillation are so kept or deposited, and to enter into such House or Place, and to seize all Stills, Backs, or other Vessels and Utensils, and all Spirits, Low Wines, Wash, and other Materials preparing for Distillation, which he shall find and discover, and either to detain and keep the same in the House or Place where found, or to remove the same to the Office of Excise or other Place of safe Custody near to the Place where the same shall be so discovered and found; and in case the same shall not within Ten Days next after the Seizure be claimed by the true and lawful Owner thereof, then they shall be absolutely forfeited; and the Proprietor of any private or concealed Still, Back, or other Vessel or Utensil, or the Person in whose Custody the same shall be found, whether the same be claimed or not, shall forfeit for every Place in which the same shall be found, and also for every such Still, Back, Vessel, and Utensil found therein, the Sum of Two hundred Pounds; and if any Person shall obstruct, oppose, molest, or hinder any Officer of Excise or Customs, or other Person acting in his Aid, in the seizing of any such private or concealed Still, Back, or other Vessel or Utensil, Spirits, Low Wines, Wash, or other Materials for Distillation, or in detaining or keeping or removing the same or any of them after Seizure, the Person so offending shall forfeit the Sum of Two hundred Pounds: Provided always, that any Officer of Excise or Customs may lawfully seize any such private or concealed Still, Back, or other Vessel or Utensil, Spirits, Low Wines, Wash, or other Materials for Distillation, without such Warrant as aforesaid.

Penalty for obstructing Officer.

Materials for the Distillation of Spirits.

XLIX. No Distiller shall distil or make Spirits otherwise than from Wort or Wash brewed or made in his Distillery; and it shall not be lawful for a Distiller to have in his Possession any Wort, Wash, Low Wines, Feints, or fermented Liquor which shall not have been brewed or made in his Distillery under the Provisions of this Act, on pain of forfeiting the same, and also the Penalty of Two hundred Pounds.

Distiller to use only Wort or Wash made in his Distillery.

L. In the brewing or making of Wort or Wash for the Distillation of Spirits, a licensed Distiller may use any Material whatever, provided the Wort or Wash produced therefrom be capable of having the Gravity thereof ascertained by any Saccharometer approved of by the Commissioners for that Purpose.

What Materials may be used in making Wort.

LI. Provided always, That if, during the Recess of Parliament, it shall, from the excessive Price of Corn, appear to Her Majesty to be expedient, it shall be lawful, by Her Majesty's Royal Proclamation, to be issued by and with the Advice of Her Privy Council, or by Her Order in Council to be published in the *London Gazette*, to prohibit

During the Recess of Parliament Her Majesty may, by Proclamation, prohibit the Distillation

Spirits.

of Spirits
from Corn.

prohibit the distilling or making of Spirits from Barley, Malt, or any Sort of Grain, and from Meal or Flour, during such Recess, and until Twenty Days after the Commencement of the then next Session of Parliament.

Distiller may
grind Malt
with Mill
Stones.

LII. Malt to be used by any Distiller in the Distillation of Spirits may be ground by Mill Stones or by such other Means as he may think fit in the secured Mill Room at his Distillery.

As to the using of Sugar, Molasses, and Treacle in the Distillation of Spirits.

Distillers, on
giving Se-
curity, to
have Duty-
free Sugar
and Molasses
delivered to
them, to be
used in dis-
tilling Spi-
rits.

LIII. Every Distiller who shall have given Security as herein-
after mentioned shall be entitled to remove, on such Terms and
Conditions and in such Manner as the Commissioners of Inland
Revenue shall think fit, Sugar and Molasses, without previously paying
the Duties of Customs or Excise thereon, from any Customs or
Excise Warehouse in which the same may be deposited to the proper
Store-room at his Distillery provided for Sugar and Molasses, for the
sole Purpose of being consumed in the distilling of Spirits; and all
such Sugar and Molasses which shall be so consumed shall be free
from the Duties of Customs or Excise.

Distiller to
give Bond,
with Sureties
conditioned
to secure the
due Con-
sumption of
Duty-free
Sugar and
Molasses in
the distilling
of Spirits.

LIV. Every Distiller intending to use Sugar or Molasses Duty-free
in the distilling of Spirits shall enter into a Bond to Her Majesty,
with sufficient Sureties, to the Satisfaction of the Commissioners of
Inland Revenue or the Commissioners of Customs, and in such Sum
as the said respective Commissioners shall think proper, conditioned
that all Sugar and Molasses which shall be from Time to Time
delivered to him from any Warehouse without Payment of the Duties
of Customs or Excise thereon shall be forthwith duly conveyed to
and deposited in the proper Store-room for Sugar and Molasses pro-
vided at his Distillery, and shall from Time to Time within the Space
of One Calendar Month next after the Delivery thereof from any such
Warehouse be used and consumed by him solely in the distilling of
Spirits in his Distillery; and the Condition of such Bond shall also
contain all such further Terms and Stipulations as the said Commis-
sioners respectively shall deem to be necessary or proper for preventing
Frauds in relation to the Use or Disposal of Sugar or Molasses
delivered Duty-free for the Purpose aforesaid; and the Distiller shall
give a fresh Bond, with Sureties, as aforesaid, when and as often as
he shall be required so to do by the said Commissioners respectively,
and in default thereof he shall not be entitled to have Sugar or Molasses
Duty-free.

No Sugar or
Molasses to
be received

L.V. No Distiller shall receive into his Possession any Sugar or
Molasses, to be used for the Distillation of Spirits, except from the
Warehouse

Spirits.

Warehouse in which the same was warehoused under the Laws and Regulations of the Customs or Excise, and in the same State, and in the same Hogsheads, Puncheons, Casks, Bags, or Packages, with the same Marks and Numbers thereon in which it was cleared and delivered from the Warehouse; and all such Sugar or Molasses shall be accompanied with a Certificate from the proper Officer of Customs or Excise, setting forth the Name of the Warehouse or Place from which the Sugar or Molasses is removed, and the Name of the Distillery and Distiller where and to whom the same is to be carried, and the Kind or Quality of such Sugar or Molasses, and the Number of Hogsheads, Puncheons, Casks, Bags, and Packages in which the same is contained, together with the Marks and Numbers thereon respectively, and the Tare and Net Weight of each; and every Distiller who shall receive into his Possession any Sugar or Molasses except as aforesaid, or without the same being accompanied with such Certificate as aforesaid, shall forfeit the Sum of Two hundred Pounds, and all such Sugar or Molasses shall also be forfeited.

by Distillers except from the Customs or Excise Warehouse, and in the same State as when cleared, and accompanied with a Certificate from the Officer.

LVI. No Distiller shall receive into his Possession any Treacle for the Distillation of Spirits, except from the Warehouse of the Sugar Refiner or Manufacturer of such Treacle from Sugar or Molasses, and in the same State, and in the same Hogsheads, Puncheons, or Casks (none of them being of less Content than Fifty Gallons), with the same Marks and Numbers thereon, in which the same was first prepared and packed in Warehouse; and all such Treacle shall be accompanied with a Certificate from the Sugar Refiner or Manufacturer by whom the same was made or prepared, setting forth the Name of the Warehouse or Place where such Treacle was made, and from which the same was removed, and the Name of the Distillery and Distiller whither and to whom the same is to be carried, and the Number of Hogsheads, Puncheons, and Casks in which the same is contained, together with the Marks and Numbers thereon respectively, and the Tare and Net Weight of each; and every Distiller who shall receive into his Possession any Treacle otherwise than as aforesaid, or without the same being accompanied with such Certificate as aforesaid, shall forfeit the Sum of Two hundred Pounds, and all such Treacle shall also be forfeited.

No Treacle to be received by Distillers, except from the Refiner or Manufacturer, and in the same State and Packages as when first packed, nor unless accompanied with a Certificate from the Refiner or Manufacturer.

LVII. Every Distiller intending to use Sugar, Molasses, or Treacle in the Distillation of Spirits shall provide and keep a separate and convenient and secure Storehouse or Room for each (if so required by the Commissioners) at his Distillery, which Storehouse or Room shall be sufficiently lighted, and shall be subject to the Approval of the Commissioners, for the Purpose of depositing and securing therein the Sugar, Molasses, or Treacle received by him for the Distillation

Distiller using Sugar Molasses, or Treacle to provide a Storehouse at his Distillery in which the same shall be

Spirits.

deposited
and secured.

of Spirits; and every such Storehouse or Room, when so approved of, shall be specially entered by the Distiller for the Purpose aforesaid, and the Collector or Supervisor shall provide and affix proper Locks thereto, and the Distiller may, if he please, at his own Expence, provide and affix other Locks thereto, the Keys of which last-mentioned Locks he may keep; and in such separate Storehouse or Room the Distiller shall keep all Sugar, Molasses, or Treacle received by him, and which shall be deposited therein in the Presence of the proper Officer, and on such Notice as after mentioned; and no Sugar, Molasses, or Treacle shall be delivered or removed out of such Storehouse or Room except in the Presence of the Officer, and on such Notice as after mentioned, and for the Purpose of being conveyed immediately to the Mash Tun or to such other Vessel as, with the Approbation of the Commissioners, shall be entered for that Purpose, to be there immediately dissolved and used in the Manufacture of Spirits; and if any Distiller shall refuse or neglect to provide and keep such Storehouse or Room, or to make Entry thereof as aforesaid, or shall deposit therein or remove therefrom any Sugar, Molasses, or Treacle, except in the Presence of and upon due Notice to the proper Officer, and except for such Purpose as aforesaid, or shall not deposit in a separate and secure Storehouse or Room as aforesaid all Sugar, Molasses, or Treacle received by him, he shall forfeit the Sum of Two hundred Pounds; and all Sugar, Molasses, and Treacle deposited or removed contrary hereto shall also be forfeited.

No Sugar,
&c. to be re-
moved out of
such Store-
house except
in the Pre-
sence of the
Officer.

Distiller to
give 12
Hours No-
tice to the
Officer of
receiving
Sugar, &c.,
and produce
the same to
him in the
same State
as received
to be depo-
sited in the
Storehouse.

LVIII. Every Distiller shall, before receiving any Sugar, Molasses, or Treacle to be used for the Distillation of Spirits, give Twelve Hours previous Notice in Writing to the Officer surveying his Distillery of the Time when the same is to arrive; and the Distiller shall, on the Attendance of the Officer on such Notice, produce to him all the Sugar, Molasses, or Treacle respectively received by him, in the same State, and in the same Hogsheads, Punchcons, Casks, Bags, or Packages, with the same Marks and Numbers thereon, as when cleared and delivered from the Customs or Excise Warehouse if Sugar or Molasses, or as when prepared and packed in the Warehouse of the Sugar Refiner or Manufacturer thereof if the same be Treacle; and the Distiller shall at the same Time deliver up to the Officer the Certificate which accompanied such Sugar, Molasses, or Treacle, and on being required by the Officer the Distiller shall weigh or cause to be weighed, and shall give the Officer all necessary Assistance in taking account of all such Sugar, Molasses, and Treacle, in such Manner as the Commissioners may direct; and the Officer after due Examination, and on being satisfied therewith, shall permit the Distiller to deposit the same in the Storehouse or Room provided as before mentioned; and if a Distiller shall receive any Sugar, Molasses, or Treacle without having given such Notice, or shall fail to produce such

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such Sugar, Molasses, or Treacle, or to deliver up such Certificate as aforesaid, or if, before such Officer has seen such Sugar, Molasses, or Treacle weighed and taken account of and deposited, the Distiller shall make any Alteration in the Quantity or Quality thereof, or in the Hogsheads, Puncheons, Casks, Bags, or Packages containing the same, or in the Marks or Numbers thereon respectively, when such Sugar or Molasses was cleared and delivered from the Customs or Excise Warehouse, or when such Treacle was prepared and packed in the Warehouse of the Sugar Refiner or Manufacturer thereof, such Distiller shall forfeit the Sum of Two hundred Pounds, and all such Sugar, Molasses, and Treacle shall also be forfeited.

LIX. When a Distiller shall be desirous of taking Sugar, Molasses, or Treacle out of the Storehouse or Room, for the Purpose of using the same for the Distillation of Spirits, he shall give Four Hours previous Notice in Writing to the proper Officer of the Time when he desires to take out the same, and specify the Quantity thereof; and the Officer receiving such Notice shall attend at the Time therein mentioned, and shall unlock the Storehouse or Room from which the Sugar, Molasses, or Treacle is to be removed, and shall see weighed out therefrom the Quantity expressed in such Notice, and the same shall be delivered from the Storehouse or Room in the original Package only, and shall then be conveyed directly from the Storehouse or Room to the Mash Tun, or to such other Vessel as, with the Approbation of the Commissioners, shall be entered for that Purpose, to be there dissolved and used in the Manufacture of Spirits, or shall forthwith be again deposited in the Storehouse or Room as aforesaid, under the Lock of the Officer, to be again removed only on the like Notice; and if a Distiller removing Sugar, Molasses, or Treacle shall not convey the same directly from the Storehouse or Room to the Mash Tun or to such other Vessel as aforesaid, and there dissolve and use the same in the Manufacture of Spirits, or otherwise forthwith deposit the same again as aforesaid, or shall remove or dispose of the same otherwise than as aforesaid, he shall forfeit the Sum of Two hundred Pounds; and all Sugar, Molasses, and Treacle so removed, and not conveyed, dissolved, and used, or again deposited as aforesaid, and all Sugar, Molasses, and Treacle found deposited in any Place in the Distillery, or in any Premises adjoining thereto, other than the separate Storehouse or Room or Mash Tun or such Vessel as aforesaid, shall also be forfeited.

Four Hours Notice to be given before removing Sugar, &c. from the Storehouse to the Mash Tun.

Sugar, &c. to be conveyed direct from the Storehouse to the Mash Tun, or re-deposited.

LX. The proper Officer shall, in such Manner as the Commissioners may direct, keep an Account by way of Debtor and Creditor of the Sugar, Molasses, and Treacle respectively in Stock in each separate Storehouse or Room provided by the Distiller; and shall in such

Officer to keep an Account of the Stock of Sugar, &c. in the Storehouse.

Spirits.

such Account debit the Stock with the Quantity of Sugar, Molasses, and Treacle respectively from Time to Time deposited in the Storehouse or Room, and shall credit the Stock with the Quantity from Time to Time weighed and delivered out in his Presence; and if at any Time, upon striking a Balance on such Account, the Quantity in the Storehouse or Room be found to exceed the Quantity which by the said Stock Account ought to be therein, the Distiller shall be deemed to have deposited Sugar, Molasses, or Treacle therein without Notice to and not in the Presence of the proper Officer, and all such Excess of Sugar, Molasses, or Treacle shall be forfeited; and if the Quantity in such Storehouse or Room be found to be less than the Quantity which by the said Stock Account ought to be therein, the Distiller shall be deemed to have removed Sugar, Molasses, or Treacle therefrom without Notice to and not in the Presence of the proper Officer, and he shall over and above all other Penalties forfeit the Sum of Twenty Pounds; but such last-mentioned Penalty shall not be incurred if the Deficiency be proved to the Satisfaction of the Commissioners to have arisen from unavoidable Accident or Loss.

As to the fraudulent Disposal of Malt, Sugar, Molasses, or Treacle from a Distillery.

Distillers
prohibited
from selling
Malt, Sugar,
Molasses, &c.

LXI. It shall not be lawful for a Distiller to sell any Malt, Sugar, Molasses, or Treacle, or to send out or deliver any such Article from any Malthouse, Distillery, or other Premises belonging to him; and every Person who shall knowingly buy any Malt, Sugar, Molasses, or Treacle from a Distiller, or who shall take or receive any such Article from a Distillery, shall forfeit the Sum of One hundred Pounds; and if a Distiller shall sell any Malt, Sugar, Molasses, or Treacle, or take or send out or remove any Malt from his Malthouse (except Malt duly removed therefrom to his Distillery or for Exportation under a Permit granted in that Behalf), or take or send out or remove any Malt, Sugar, Molasses, or Treacle from his Distillery, or if a Distiller shall not use all Corn or Grain received at his Malthouse by making the same into Malt, and consume all such Malt in his Distillery, or shall convey away or conceal any Malt or Corn or Grain, or any Sugar, Molasses, and Treacle, he shall forfeit the Sum of Two hundred Pounds; and all Malt, Sugar, Molasses, and Treacle which shall be found in any Distillery or the Premises belonging thereto, otherwise than in the proper Store-room or Mill-room or in the Mash Tun, or, being duly removed to or from any such Places in the Manner directed or allowed by this Act, shall be deemed to be conveyed away and concealed by the Distiller, and shall subject him to the said Penalty in that Behalf; and all Malt, Corn, and Grain, and all Sugar, Molasses, and Treacle, which shall be respectively

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respectively sold, sent out, delivered or received, or conveyed away, hidden, or concealed contrary to any of the Provisions of this Act, shall be forfeited.

LXII. And if a Distiller shall be convicted of any of the several Offences specified in the last preceding Clause, and shall afterwards be again convicted either of the like Offence or of any other of the said several Offences specified as aforesaid, it shall be lawful for the Commissioners to revoke and annul the Licence granted to such Distiller, and to refuse to grant to him any further Licence as a Distiller at any Time thereafter, and also to refuse to grant during the Space of One Year any such Licence to any other Person to exercise the like Trade or Business at the same Premises where the Act or Offence which shall be the Ground of such Second Conviction or Judgment as aforesaid was done or committed.

Commissioners may revoke the Licence of a Distiller on a Second Conviction of certain specified Offences.

LXIII. And if any Person shall be found taking or removing Malt, Sugar, Molasses, or Treacle, or Wort or Wash, from any Distillery or the Premises thereto belonging, it shall be lawful for any Officer to arrest and detain such Person, and to convey him before a Justice of the Peace residing near the Place where the Arrest shall be made, who shall hear and determine, as soon after as practicable, the Charge against the Person so arrested, and on his Confession, or on due Proof upon Oath of such Offence, convict the Offender in the Penalty of One hundred Pounds; and the Person so convicted shall forthwith pay the said Penalty into the Hands of the said Officer, for the Order and Direction of the Commissioners, and in default thereof the Justice shall commit the Offender to any Gaol or Prison of the County or Place, there to be kept to Hard Labour for any Period not exceeding Six Calendar Months nor less than Two Calendar Months, unless the Penalty shall be sooner paid.

Persons found unlawfully removing Malt, Sugar, &c. from a Distillery, may be arrested, and taken before a Justice, and summarily dealt with.

As to the brewing and fermenting of Wort, and the distilling of Wash, Low Wines, and Feints.

LXIV. No Malt, Corn, Grain, or other Material shall be mashed, nor any Wort brewed or made, nor any Still used, by a Distiller, Reetifier, or Compounder, at any Time between the Hour of Eleven of the Clock in the Afternoon of any *Saturday* and the Hour of One of the Clock in the Forenoon of the next succeeding *Monday*, on pain of his forfeiting the Sum of Fifty Pounds.

Distiller not to brew Wort or use a Still on Sundays.

LXV. In every Distillery the Periods of brewing or making Wort or Wash and distilling Spirits shall be always alternate and distinct Periods, and be called respectively the Brewing Period and the Distilling Period; and the Brewing Period shall be deemed to extend

Distiller to brew and distil in alternate Periods only.

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from the Commencement of any Process of wetting, brewing, or mashing any Malt, Corn, or Grain, or other Materials, until after every such Process shall have ceased, and all the Wort or Wash in the Distillery shall have been collected into the Fermenting Backs and Wash Charger, and the Declaration of such Collection delivered to the Officer as herein-after mentioned; and the Distilling Period shall be deemed to extend from the Commencement of the Distillation of any Wort or Wash until after all the Wort or Wash and all the Low Wines or Feints in the Distillery or in the Possession of the Distiller shall have been distilled into Spirits, and conveyed into the Spirits Receiver (except such Feints as shall have been produced by the last Re-distillation of the last Charge of the Still), and until the several Furnace Doors or the Steam Pipe of every Still in the Distillery shall have been locked and secured by the proper Officer; and (save and except as herein-after provided, and on the Condition herein-after expressed,) no Wort or Wash, or Low Wines or Feints, shall be distilled, nor any Still be made use of, in a Distillery, until the Expiration of Four Hours after the Termination of the Brewing Period; and (save and except and on Condition as aforesaid) no Malt, Corn, Grain, or other Material shall be wetted, brewed, or mashed, nor any Wort or Wash be made or produced, in a Distillery, during the Distilling Period: Provided always, that immediately after the last Portion of all the Wash in the Possession of the Distiller has been removed into the Wash Charger, he shall be allowed to begin to brew Wort, but on this express Condition only, that all such Wash shall be forthwith distilled and every Still shall be worked off and secured as aforesaid within the respective Times herein limited in that Behalf, that is to say, every Low Wines Still within Thirty-two Hours and every other Still within Sixteen Hours after the said last Portion of Wash was removed into the Wash Charger as aforesaid; and if, in any Distillery, Wort or Wash, or Low Wines or Feints, shall be distilled, or any Still be made use of, or Malt, Corn, or Grain, or other Material, shall be wetted, brewed, or mashed, or Wort or Wash shall be made or produced, during any Period hereby prohibited in that Behalf respectively, or contrary to any Condition or Provision herein contained, the Distiller shall forfeit the Sum of Five hundred Pounds.

Distiller to
give Six
Days Notice
of beginning
to brew, and
of re-com-
mencing
brewing.

LXVI. Every Distiller shall, before beginning to brew or make Wort, and every Distiller who shall have discontinued making Wort for a longer Period than One Calendar Month shall, before recommencing to brew or make Wort, give Six Days Notice in Writing to the proper Supervisor or Officer, setting forth the Day on which the Distiller intends to begin or to recommence (as the Case may be) brewing or making Wort, and if any Distiller shall begin or, after
Discon-

Spirits.

Discontinuance, shall recommence the brewing or making of Wort, or if any Wort or Wash shall be found in the Distillery or Possession of a Distiller who shall not have given such Notice in manner and in the respective Cases aforesaid, or at any Time before the Day set forth in such Notice, or if there shall be found anywhere in his Possession Wort or Wash which he may not lawfully have in his Possession, in every such Case all such Wort or Wash shall be forfeited, and the Distiller shall forfeit the Sum of Two hundred Pounds.

LXVII. Every Distiller shall from Time to Time, at least Four Hours before he shall mash or brew for making Wort, deliver to the proper Officer a Notice in Writing setting forth the Day and Hour when such Mashing or Brewing is to be commenced; and if any Mashing or Brewing of any Materials shall be commenced or made in a Distillery without such Notice having been given, the Distiller shall forfeit the Sum of Fifty Pounds.

Distiller to give Four Hours Notice of each Brewing of Wort.

LXVIII. No Distiller shall add Yeast or other Matter capable of causing Fermentation to any Wort or Wash in any Vessel, except the Fermenting Wash Backs, on pain of forfeiting the Sum of Two hundred Pounds for so doing.

Yeast to be added only in fermenting Back.

LXIX. All Wort shall be conveyed into and collected in the Fermenting Back within the Space of Eight Hours after the running or conveying of such Wort into such Back shall have commenced; and the Distiller shall without Delay deliver to the proper Officer a Declaration in Writing specifying the Number of the Back in which the Wort is contained, and the Gravity, or if Yeast has been added the original Gravity, of such Wort, and also setting forth the Quantity thereof by stating the Number of dry Inches, that is to say, the Number of Inches between the proper Dipping Place of the Back and the Surface of the Wort therein; and for any Neglect or Omission to comply with the Directions in this Clause contained, or for any untrue Declaration or Statement in this Behalf, the Distiller shall forfeit the Sum of Two hundred Pounds.

Declaration to be given of the Quantity and Gravity of the Wort when collected in the Fermenting Back.

LXX. If after any such Declaration as aforesaid shall have been delivered the Gravity of the Wort shall be found to exceed the Gravity specified in the Declaration, or if the Quantity of the Wort or Wash shall be found to exceed by Five *per Centum* the Quantity of Wort mentioned in the Declaration as the Quantity collected

Penalty on Increase of Gravity or Quantity of the Wort.

as

Spirits.

as aforesaid, the Distiller shall forfeit the Sum of Two hundred Pounds.

Penalty if Wort or Wash be found to exceed in Gravity or Quantity the Gravity or Quantity previously ascertained by the Officer.

LXXI. And if, after any Officer shall have taken an Account of the Gravity or Quantity of the Wort or Wash in any Fermenting Back, any Wort shall be found in such Back, or any Wash in process of Fermentation shall be found therein exceeding in Gravity, or exceeding by Five *per Centum* or more in Quantity the Wort or Wash in such Fermenting Back of which such Account had been previously taken, all such Wort or Wash in such Back shall be considered as new, and not included in any former Charge against the Distiller in whose Possession the same shall be found, and the Distiller shall be charged with Duty in respect of the whole of the Wort or Wash in such Back, as not before charged, and the Wort or Wash of which such Account had been previously taken in such Back shall be deemed to be distilled or decreased, and the Distiller shall be charged for a Quantity of Spirits in respect thereof as for Wort or Wash actually distilled or decreased, and he shall also forfeit the Sum of Two hundred Pounds.

Saccharometer to be used for ascertaining the Gravity of Worts or Wash.

LXXII. And for ascertaining the Gravity of Wort or Wash for the Purposes of this Act such Saccharometer shall be used as shall from Time to Time be prescribed in that Behalf by any Order of the Commissioners; and every Degree of Gravity to be ascertained by any such Saccharometer shall be calculated in the following Manner; that is to say, distilled Water being assumed as Unity at the Temperature of Sixty Degrees of *Fahrenheit's* Thermometer, every Degree of Gravity shall be correspondent to a Thousandth Part of the Specific Gravity of such Water; and all Wort or Wash shall for the Purposes aforesaid be deemed to be of the Gravity which the said Saccharometer shall on the Application thereof denote or indicate.

Regulations for Distillers making Bub or other Composition for exciting Fermentation.

LXXIII. Every Distiller intending to make the Composition called Bub, or any other Composition for inducing or increasing the Fermentation of Wort or Wash, shall from Time to Time, at least Four Hours previously to the beginning to make such Composition, give Notice in Writing to the Officer surveying his Distillery, specifying the Time when and the particular Vessel in which such Composition is to be made, and the particular Wash Fermenting Back into which the same is to be put, and also specifying the Quantity of such Composition to be put into every such Back, which Quantity shall not exceed the Proportion of Five Gallons for every One hundred Gallons of the Wort or Wash to which the Composition is to be

so

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so added; and no Distiller shall have or use any such Composition of greater Gravity than the Gravity of Sixty Degrees; and if any such Composition shall be made in a Distillery contrary to the Directions herein prescribed, or if the Gravity of any such Composition shall be increased at any Time after the Officer shall have taken an Account thereof, or if the whole Quantity of such Composition shall not, as herein directed, be conveyed into the particular Fermenting Wash Back specified in such Notice within Twenty-four Hours after the Time therein specified for making such Composition, the Distiller shall forfeit the Sum of Two hundred Pounds.

LXXIV. It shall be lawful for a Distiller to remove the Yeast from the Wash in any fermenting Wash Back, provided the Quantity of Yeast so removed shall not exceed the Proportion of Two and One Half *per Centum* of the Wash from which it shall be taken; and such Distiller may sell such Yeast, or any Portion thereof, and send out the same from his Distillery, or he may add the same to the Wort or Wash in any other fermenting Wash Back in his Distillery.

Distiller may
sell Yeast or
use it in his
Distillery.

LXXV. Any Distiller may, on giving the Notice herein-after required, remove during a brewing Period the whole of the Wash, after Fermentation has ceased, from One or more Backs to the Wash Charger, to be secured therein until the Commencement of the distilling Period, and may refill the same Backs with fresh Wort under the Regulations of this Act, and such fresh Wort shall form Part of the same brewing Period.

Distiller may
refill Wash
Backs during
a brewing
Period.

LXXVI. When the whole of the Wort or Wash made in a Distillery during any brewing Period shall be collected into the Fermenting Wash Backs and Wash Charger, and before the Commencement of the distilling Period, and before any Still shall be made use of for distilling the same, a Declaration in Writing by or on behalf of the Distiller shall be delivered to the proper Officer, that the whole of the Wort and Wash in the Distillery is collected into the Fermenting Wash Backs and Wash Charger; and thereupon the Officer, after the Expiration of Four Hours subsequent to the Delivery of such Declaration, but not before, shall open any Still in such Distillery by removing such Fastenings as prevent the same from being used; and if any Still shall be made use of before such Declaration shall have been delivered, or before the Expiration of such Four Hours, or if all the Wort and Wash in the Distillery shall not then be collected as stated in such Declaration, the Distiller shall forfeit the Sum of Two hundred Pounds.

Before
beginning to
distil Distil-
ler shall de-
clare that all
Wort and
Wash are
collected into
the Fer-
menting
Wash Backs.

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Distiller
to give Four
Hours Notice
before re-
moving
Wash from
the Fer-
menting
Back to the
Wash
Charger.

LXXVII. Before any Wash shall be conveyed from any Fermenting Wash Back, Four Hours Notice in Writing shall be given to the proper Officer by or on behalf of the Distiller, stating the Number of the Back in which the Wash is contained, and the Day and Hour when the same is to be removed; and the Officer shall attend at the Time specified in such Notice, and after he shall have locked the Charging Cock of the Wash Still he shall remove all such Fastenings as prevent the Conveyance of the Wash from any Back mentioned in such Notice into the Wash Charger, and then, without Delay, all the Wash which shall be contained in such Fermenting Wash Back, or so much thereof as shall fill the Charger if the same shall not be capable of containing the whole of the Wash in One Back, shall be conveyed into the Wash Charger in manner prescribed in this Act; and the Officer, after having affixed and secured the Fastenings which he had so removed, shall be at liberty to take an Account of the true Quantity and Gravity of such Wash; and if any Wash shall be removed before such Notice shall have been given, or shall be removed or conveyed from any other Fermenting Back, or at any other Time or in any other Manner than shall have been mentioned in such Notice, or before the proper Officer shall have removed or secured respectively such Fastenings as before mentioned, and taken account of the true Quantity and Gravity of the Wash in such Charger, the Distiller shall forfeit the Sum of Two hundred Pounds.

The Contents
of Wash
Charger to
be conveyed
into the Still
or Charger
before any
other Wash
be removed.

LXXVIII. After any Wash shall have been taken Account of in the Wash Charger, no Wash from any Fermenting Back shall be removed until the whole Contents of such Wash Charger shall have been conveyed into the Wash Still, or intermediate Charger or Wash Reservoir; and if any Wash shall be removed contrary hereto the Distiller shall forfeit the Sum of Two hundred Pounds.

Samples of
Wash may
be taken and
the original
Gravity
before Fer-
mentation
determined
as herein
directed.

LXXIX. It shall be lawful for any Officer to take such Samples of Wash from the Wash Back or Wash Charger in a Distillery, or from both of such Vessels, as he may think proper; and in order to ascertain and determine the original Gravity of the Wort from which the Wash was made before Fermentation had taken place therein, a definite Quantity by Measure of the Wash shall be distilled, and the Distillate and the Spent Wash respectively shall be made up with distilled Water, each of them to the original Measure of the Wash before Distillation, and the Specific Gravity thereof respectively shall be then ascertained, and the Number of Degrees and Parts of a Degree of Specific Gravity by which such Distillate shall be less than the Specific Gravity of distilled Water shall be deemed to be the Spirit Indication of such Distillate, and the actual Specific Gravity of such Spent Wash

Spirits.

Wash added to the Degree of original Gravity set forth in the Table contained in Schedule (A.) annexed to this Act opposite to the Degree of Spirit Indication contained in the same Table shall be deemed to be the original Specific Gravity of such Wash before Fermentation; and for the Purposes aforesaid all the Weighings and Measurements that may be necessary to be made of the respective Liquids shall be made when the same are at the Temperature of Sixty Degrees of *Fahrenheit's* Thermometer, and at that Temperature distilled Water shall be considered as One thousand; and if the original Gravity of such Wort as found and determined in the Manner aforesaid shall exceed by more than Two Degrees the Gravity thereof as declared by the Distiller, he shall forfeit the Sum of Two hundred Pounds, and also the Sum of Sixpence for every Gallon of Wash contained in the Wash Back or Wash Charger from which the Wash so distilled was taken: Provided always, that the Distiller, or any Person acting on his Behalf, may, if he shall so desire, be present at the Distillation of such Wash, and at the Performance of such Process as aforesaid for ascertaining the said original Gravity.

LXXX. It shall be lawful for any Officer to take from any Wash Back or Charger, and convey away from the Distillery, a Sample, not exceeding the Quantity of Twenty Gallons, of the Wash contained therein, and to cause such Sample of Wash to be distilled into Low Wines; and such Officer may gauge or measure or weigh the Quantity and ascertain the Strength of the Low Wines produced by the Distillation of such Wash.

Samples of Wash may also be taken and distilled by the Officer.

LXXXI. And it shall be lawful for any Supervisor or other superior Officer to require that any Low Wines, Feints, or Spirits Receiver in a Distillery shall be emptied and cleaned out, and that any Quantity of Wash shall be conveyed into any Wash Still, and from any Wash Back, as such Officer shall direct, in order that such Wash may be forthwith distilled into Low Wines, or into Feints and Spirits; and all Persons in the Employ of the Distiller shall, on reasonable Notice, give and provide Assistance and Fuel to such Officer, at his Request, in distilling such Wash into Low Wines, or into Feints and Spirits, and in conveying the Low Wines directly into the Low Wines Receiver, and the Feints and Spirits into the Feint and Spirit Receiver respectively, which shall be so cleaned out; and such Low Wines, Feints, and Spirits respectively shall be kept in the proper Receiver, unmixed with any Matter or Thing whatsoever, until the Officer shall have taken an Account of the Quantity and Strength thereof; and for any Refusal, Neglect, or Omission, on the Part of the Distiller or of any Person in his Employ, to comply with the Directions in this Clause contained, the Distiller shall forfeit the Sum of Two hundred Pounds.

Distiller to clean out Receivers, and assist the Officer in distilling a Charge of Wash out of any Wash Back required by the Officer.

LXXXII. In

Spirits.

If the Produce of Wash distilled exceed the Proportion of One Gallon and a Quarter of Proof Spirits for every Five Degrees of Attenuation, Distiller subject to Penalty.

LXXXII. In every such Case as in the Two last preceding Clauses is mentioned the Officer shall compute and ascertain the Quantity of Proof Spirits in and equivalent to the Low Wines, Feints, and Spirits, according to the Strength thereof; and if the Quantity of Proof Spirits so computed shall in any of the respective Cases aforesaid exceed the Rate or Proportion of One Gallon and One Quarter of a Gallon of Proof Spirits for One hundred Gallons of Wort or Wash in respect of every Five Degrees of Gravity which the same shall have been attenuated, as taken by the Surveying Officer, that is to say, for every Five Degrees of Difference between the highest Gravity of the Wort from which such Wash was produced, as declared by the Distiller pursuant to this Act, or as appearing on any Account thereof taken by the Officer, or as ascertained and determined in the Manner herein-before directed, and the lowest decreased Gravity of such Wort or Wash as taken by the Officer previous to the Distillation thereof, the Distiller shall forfeit the Sum of Two hundred Pounds, and also the Sum of Sixpence for every Gallon of Wort or Wash contained in the Wash Back from which such Wash so distilled as aforesaid was removed or taken: Provided always, that the Officer shall, if required, pay to the Distiller the Value of every Sample of Wash which he shall take away from the Distillery, or return the Produce thereof, and mix the Low Wines, Feints, and Spirits with the Low Wines or Feints of the Wash Back to which they belong; provided also, that the Distiller, or any Person acting in his Behalf, may be present at the Distillation of any such Wash, if he shall so desire.

Four Hours Notice to be given for the Removal of Low Wines, Feints, or Spirits from Receivers, and Officer to attend and take account thereof.

LXXXIII. Four Hours at least before any Low Wines or Feints or Spirits shall be removed out of the respective Receivers in a Distillery, a Notice in Writing, specifying the Day and Hour when the same respectively are to be so removed, shall be given to the proper Officer, by or on behalf of the Distiller; and the Officer shall attend at the Time specified in such Notice, and after having taken an Account of the Quantity and Strength of such Low Wines or Feints or Spirits, he shall remove the Fastenings of the Pumps or other Conveyances used for the Removal or Conveyance of Low Wines or Feints or Spirits, as the Case may be, and of the Receivers containing the same, and all the Low Wines or Feints which shall be in such Low Wines or Feints Receiver shall be forthwith removed and conveyed into the Low Wines or Feints Charger or Intermediate Still Charger, and all the Spirits which shall be contained in the Spirit Receiver shall be removed and conveyed into an entered Store Vat or Cask in the Spirit Storehouse of the Distillery; and if any Low Wines or Feints or Spirits respectively shall not be removed and conveyed as aforesaid, or shall be removed from any Receiver without such Notice, or at any other Time than shall have been specified in such Notice, or before

Spirits.

before the Officer shall have removed the several Fastenings as herein directed, or if before the whole of the Low Wines or Feints or Spirits in any Receiver shall have been removed therefrom as aforesaid, and the Fastenings thereof shall have been again secured by the Officer, any other Low Wines or Feints or Spirits shall be conveyed into such Receiver, the Distiller shall forfeit the Sum of Two hundred Pounds: Provided always, that when any Distiller shall secure his Low Wines and Feints Pumps to the Satisfaction of the Commissioners, he may run Low Wines and Feints together into the same Receiver, and at any Time, without giving such Notice as aforesaid, remove the Low Wines and Feints from the Receivers to the Low Wines and Feints Chargers, and re-distil the same.

LXXXIV. A Distiller may collect in the Low Wines Receiver, or in the Feints and Spirit Receivers, the Low Wines, or the Feints and Spirits respectively produced by the Distillation of the Wash of the same brewing Period contained in all or any of the Fermenting Backs of the Distillery; and such Produce shall be kept unmixed with any other Matter or Thing whatever, and shall also be kept separate and apart from the Produce of the Wash contained in any other Back throughout the whole Course of the Distillation thereof, and until the Spirits produced therefrom shall be removed into the Spirit Store, as herein-after mentioned; and when an Account of the Quantity and Strength of the Low Wines, Feints, and Spirits so collected shall have been taken by the proper Officer, all such Low Wines or Feints shall be removed from the Receiver into the Low Wines or Feints Charger, and all such Spirits into the Spirit Store, before any other Low Wines or Feints or Spirits shall be made from the Distillation of the Wash contained in any other Back, and all the Spirits and Feints produced by the Re-distillation of such Low Wines of which such Account shall have been taken shall in like Manner be collected in the Spirits and Feints Receivers respectively, and kept therein separate and apart and unmixed as aforesaid (save as is herein-after provided) until an Account of the Quantity and Strength of such Spirits and Feints respectively shall have been taken by the proper Officer; and if all such Low Wines, Feints, and Spirits respectively shall not be so collected, and kept and removed separate and apart and unmixed as aforesaid, the Distiller shall forfeit the Sum of Two hundred Pounds; but it shall be lawful to mix with any Feints collected in the Receiver, or with the Low Wines from which such Feints are produced, any Feints (if any there be) which shall have been produced by and which may remain on hand after the Re-distillation of the last Charge of the Low Wines Still with the Feints produced from the Low Wines of any Wash of the same Period previously distilled; and the Distiller may re-distil any Feints which shall have been collected, and an Account

Low Wines, Spirits, and Feints produced to be kept separate until account thereof be taken.

Feints may be re-distilled.

Spirits.

Officer may
take account
of the Spirits
and Feints
produced on
such Re-
distillation.

thereof taken as aforesaid, and may repeat the Process of re-distilling the Feints produced by any such Re-distillation as often as he shall think fit so to do; and the Officer may take an Account of the Spirits and Feints respectively produced and collected on every such Re-distillation, and compute and ascertain the Quantity of Proof Spirits in and equivalent to such Spirits and Feints, according to the Strength thereof respectively; and the Distiller shall be charged with Duty for the greatest Quantity of Proof Spirits which shall appear to have been produced, or, under the Provisions of this Act, be deemed to have been produced, from the whole of the Low Wines which shall have been collected and taken an Account of, as before mentioned, whether such greatest Quantity of Proof Spirits shall appear from the first Re-distillation of such Low Wines or from any such subsequent Re-distillation.

Two Spirit
Receivers
may be used
on certain
Conditions.

LXXXV. It shall also be lawful for any Distiller to erect in connexion with either kind of Still described in Section Fourteen of this Act, and in the Manner therein directed, One additional Spirit Receiver, provided the Distiller shall, to the Satisfaction of the Commissioners, apply and affix to each Spirit Receiver the Apparatus described in Section Twenty of this Act, and the Distiller may collect in each Receiver alternately the Spirits produced from the Distillation of any Wash or the Re-distillation of any Low Wines or Feints; and when a Distiller shall have run so much Spirit into either Receiver as he shall think fit, he shall give Notice to the Officer, who shall thereupon lock the Charging Cock, and the Spirits shall not be removed until after the Expiration of Two Hours from such Notice, nor unless a Notice for that Purpose has been given, as required by this Act.

As to the charging and Payment of the Duty on Spirits.

Modes of
charging
Duty:

1st. By Per-
centage
from Wash,
according to
the Attenu-
ation of the
Gravity
thereof, One
Gallon for
every Five
Degrees
attenuated:

LXXXVI. For and in respect of every One hundred Gallons of Wort or Wash which shall be brewed or made in any Distillery the Officer shall charge the Distiller with Duty for a Quantity of Spirits at the Rate of One Gallon of Proof Spirits for every Five Degrees of Gravity which the Wort or Wash shall be attenuated, that is to say, for every Five Degrees of Difference between the highest Gravity of such Wort or Wash as declared by the Distiller pursuant to this Act, or as appearing on any Account taken thereof by the Officer in the Fermenting Back, or as ascertained and determined by the Mode hereinbefore prescribed, from any Sample taken from a Fermenting Back or the Wash Changer, and the lowest decreased Gravity of such Wort or Wash as appearing on any Account taken by the Officer previously to the Distillation thereof; and the Officer shall also charge at the same Rate and Proportion of Spirits for any less Quantity of such Wort or Wash, and for any less Decrease of Gravity than Five Degrees.

LXXXVII. When

Spirits.

LXXXVII. When the Officer shall take an Account of the Quantity and Strength of the Low Wines which shall have been produced from the Distillation of any Wash, he shall compute and ascertain the Quantity of Proof Spirits in and equivalent to such Low Wines, according to the Strength and Quantity thereof, and Duty shall be payable on the Quantity of Proof Spirits so ascertained, after making an Allowance of Five *per Centum* on such Quantity, and the Officer shall charge the Distiller with Duty accordingly.

2d. By the Produce as found in the Low Wines :

LXXXVIII. Whenever the Officer shall take an Account of the Quantity and Strength of Spirits and Feints respectively which shall have been produced from the Distillation of any Low Wines, together with any Feints which may have remained from any previous Distillation, he shall compute and ascertain the Quantity of Proof Spirits in and equivalent to such Spirits and Feints, according to the Strength thereof respectively, and shall deduct from the Quantity so ascertained a Quantity equivalent to that of the Feints (if any) which may have remained on hand after any previous Distillation, and which may have been included in the Account of Spirits and Feints so taken as aforesaid, and after such Deduction Duty shall be payable on the remaining Quantity of Proof Spirits so computed and ascertained, and the Officer shall charge the Distiller with Duty accordingly.

3d. By the Produce on the Re-distillation of Low Wines into Spirits and Feints :

LXXXIX. The Distiller shall in respect of all Wort, Wash, and Bub in his Distillery be charged according to the highest Gauge of Quantity at any Time taken thereof, and according to the highest Amount of Gravity thereof at any Time declared by him, or ascertained by any Officer, without any Allowance for Waste, Bub, Dregs, Yeast, or other Matter whatever; and when any Decrease shall take place in the Quantity of Wort, Wash, and Bub in a Distillery, the Amount of such Decrease shall be deemed to have been distilled, and the Distiller shall be charged accordingly with a Quantity of Spirits in proportion to the Decrease of such Wort, Wash, and Bub.

Distiller to be charged from the highest Gauge of Wash without allowing for Waste or Dregs.

XC. No Sugar or Syrup, or any glutinous or saccharine or other Matter or Thing, shall be mixed with or added to any Low Wines, Feints, or Spirits, whereby the Gravity thereof shall be increased, or so as to prevent the Strength thereof from being ascertained by the Hydrometer; and for any Offence contrary hereto the Distiller shall forfeit the Sum of Two hundred Pounds, and all such Low Wines, Feints, Spirits, and Mixtures shall also be forfeited.

Sugar, &c. not to be mixed with Low Wines or Spirits to prevent the Strength being ascertained.

XCI. The Officer shall from Time to Time make out and deliver to the Collector, or to such Person as the Commissioners shall appoint to receive the same, a Return of the Quantity of Spirits for which the Distiller

Officer from Time to Time to make Returns of the Quantity

Spirits.

of Spirits
chargeable
on the Dis-
tiller, who
shall pay
the Duty
accordingly.

Distiller shall be chargeable, and of the Duty payable thereon; and such Officer shall make out and deliver any such Return or Account at any Time and for any Period, as the Commissioners may direct; and in every such Return the Officer shall charge the Distiller according to such of the several Modes of charging prescribed by this Act as shall produce the highest Amount of Duty; and such Officer shall, if required in Writing by the Distiller, deliver or leave with him, or at his Distillery, an Account in Writing signed with the Name of the Officer, setting forth the Quantity of Spirits specified in his Return, with the Amount of Duty thereon and the Period comprised in the Return; and the Return of the Officer shall be a Charge on the Distiller, and he shall pay the Duty thereby appearing or which shall be chargeable upon him within such Time and in such Manner as the Commissioners may in that Behalf direct, or in default thereof the Distiller shall forfeit Twenty Pounds, together with a Sum equal to double the Amount of such Duty.

Collectors
may distrain
for Duties in
arrear from
Distillers.

XCII. In all Cases where any Duties payable by a Distiller shall remain unpaid after the same shall have become payable, it shall be lawful for the Collector or other Officer in charge of the Collection in which the Distillery shall be situate, by Warrant under his Hand, to empower any Person to take and distrain all Spirits, and all Stills, Coppers, and other Vessels and Utensils, and all Malt, Corn, Grain, and other Materials for distilling belonging to such Distiller or in any Distillery, Store, or Place in the Use or Possession of the Distiller, or of any Person on his Behalf or in trust for him, and also all Spirits deposited in any Warehouse in his Name, and to cause the same to be sold by Public Auction, giving Six Days previous Notice thereof; and if after the Payment of all Duties and Arrears of Duties due from the Distiller, and also the Duties on such of the Spirits as shall have been so warehoused and distrained and sold as aforesaid, together with the Costs and Expenses of such distraining and Sale, there shall be any Surplus of the Produce arising from the Sale, such Surplus shall be forthwith paid or tendered to the Distiller or his lawful Agent or Representative; provided always, that when any Spirits or Malt shall be so distrained it shall be lawful for the Distiller, or his Agent or Representative, at any Time before the Day appointed for the Sale thereof, to remove under proper Permits all or any Part of such Spirits or Malt, upon paying to the Collector or other Officer in charge as aforesaid, towards discharging the said Duties, the real Value of such Spirits or Malt as shall be required to be removed, and proper Permits shall on due Application be given for the same, in like Manner as if no such Distress had been made.

Spirits.

XCIII. At the End of every distilling Period the Distiller, or One of the Distillers if there shall be more than One in Partnership, or the principal Manager of the Distillery, shall, under his own proper Hand, make a true and particular Entry or Return in Writing to the proper Supervisor of the whole Quantity of each Description of Material used in making the Wort or Wash, and also the whole Quantity of the Wort or Wash which shall have been decreased from the Wash Backs or distilled in the Distillery, and of the whole Quantity of Spirits, computed at the Strength of Proof Spirits, which shall have been distilled or made in the Distillery within the last preceding brewing and distilling Periods, and of the whole Quantity of Feints remaining undistilled; and in case of any Refusal, Neglect, or Omission to make such Entry or Return the Distiller shall forfeit the Sum of Two hundred Pounds.

Distiller to make Entry at the End of every distilling Period of the true Quantity of Wash distilled and Spirits made in each brewing and distilling Period.

XCIV. And every Distiller or the principal Manager of his Distillery shall also, at the End of every distilling Period, deliver to the proper Officer an Account in Writing of the Number of Bushels of Malt and the true Quantity of Sugar and Molasses (specifying the same and the Quantities thereof respectively) actually used in making the Wort or Wash distilled during that Period; and the Officer shall transmit such Account, together with a Return in Writing signed by him, to the Collector, specifying the Number of Bushels of Malt and the Quantities of Sugar and Molasses respectively so used, and the Quantity of Proof Spirits with which the Distiller shall have been charged in respect of such Wort or Wash; and the Distiller or the principal Manager of his Distillery shall make and subscribe a Declaration to the Truth of such Account in the Form or to the Effect following:

Distiller to deliver an Account of the Malt, Sugar, and Molasses used in every distilling Period verified by Declaration.

‘ I *A. B.*, Distiller [*or principal Manager, as the Case may be*] of the Distillery at do solemnly declare, That within the brewing Period commencing on the Day of and ending on the Day of , both inclusive, there were actually mashed and used in the said Distillery, and consumed in the distilling of Spirits therein, the several Quantities of Malt and of Sugar and Molasses respectively herein-after specified, and no more; (that is to say,) Bushels of Malt, Pounds of Sugar, and Pounds of Molasses [*or as the Case may be*], and all this I declare to the best of my Knowledge and Belief, and according to the best Information in my Power to obtain.’ And in default of such Declaration being made, or if any such Declaration shall be untrue, the Distiller shall forfeit the Sum of Two hundred Pounds.

XCv. It shall be lawful for any Officer, whenever and as often as he shall think fit, to take Samples of Wort, Wash, Low Wines, Feints,

Officer may take Samples of Wort, and

Spirits.

Wash,
Spirits, &c.
in any
Distillery.

and Spirits respectively, in any Back, Receiver, Charger, or other Vessel or Utensil in a Distillery, in order that he may ascertain the Gravity or Strength of the same respectively, and from such Part of any such Vessel or Utensil as he shall think proper; and the Gravity or Strength of any such Sample so taken shall be held to be the true Gravity or Strength of the whole Contents of the Vessel or Utensil from which the Sample was so taken; but before a Sample shall be taken all the Liquor contained in any such Vessel or Utensil may be stirred up and mixed together by the Distiller, or any Person in his Employ, if he shall think fit so to do.

As to the Removal of Spirits into the Distillery Store or for Consumption; and the Account to be kept of Spirits in Stock.

No Spirits
shall be re-
ceived into
a Distiller's
Stock but
such as are
distilled in
his Distillery.

XCVI. No Spirits whatever shall be received or conveyed into the Stock or entered Spirit Store of a Distiller other than such Spirits only as shall have been distilled in his Distillery, and as shall be conveyed directly from the Spirit Receiver into such Store in the Manner herein-before prescribed; nor shall any Spirits which have been removed from such Store be again brought into the same from any Place whatever; and if any Spirits shall be received into or be found in the Stock or Store of a Distiller contrary hereto he shall forfeit the Sum of Two hundred Pounds, and the Spirits shall also be forfeited.

All Spirits
distilled
during a dis-
tilling Period
to be re-
moved from
the Spirit
Store within
Ten Days
after the
Termination
of such
Period.

XCVII. All the Spirits which shall be distilled at a Distillery during One distilling Period shall be removed from the entered Spirit Store, and the Duty thereon paid for Consumption, or shall be conveyed to and deposited in a Warehouse under the Provisions in that Behalf, within Ten Days after the Termination of the distilling Period, and before any Spirits of a succeeding distilling Period are brought into the Store; and if any Spirits of One distilling Period (other than a Quantity not exceeding One hundred and fifty Gallons and in One Ullage Cask) shall remain in any such Store after Ten Days from the Termination of such distilling Period, or if within the said Term of Ten Days any Quantity of the Spirits of One distilling Period (other than such Quantity and in such Cask as aforesaid) shall remain in any such Store after any Spirits of a succeeding distilling Period are brought into the same Store, or into any other such Store at the same Distillery, the Distiller shall forfeit for every Gallon of Spirits of such former Period so remaining in the Store in either of the Cases aforesaid the Sum of Twenty Shillings.

Balance to
be struck in
the Stock
Account, and
Allowance

XCVIII. When all the Spirits distilled at a Distillery in any One distilling Period shall have been removed from the Spirit Store as herein-before required, or at the Expiration of Ten Days after the Termination

Spirits.

Termination of such distilling Period, a Balance shall be struck by the proper Officer in the Stock Account kept by him for the Distillery, and in the Return to be made by the Officer of the Quantity of Spirits for which the Distiller shall have become chargeable during the preceding distilling Period an Allowance shall be made to the Distiller of any Deficiency in Stock occasioned by natural Waste, not exceeding the Proportion of One Gallon and a Half for every One hundred Gallons at Hydrometer Proof of the Spirits removed from the Spirit Receiver to the Spirit Store; and if the Deficiency shall exceed such Proportion, then an Allowance shall be made in respect thereof to the Extent of the Rate and Proportion aforesaid; provided, that if the Deficiency shall exceed the Proportion of Three *per Centum* on the Spirits so removed as aforesaid no Allowance whatever shall be made in respect thereof.

made for
Deficiency
occasioned
by natural
Waste.

XCIX. The Officer in charge of the entered Spirit Store at a Distillery shall when required attend thereat daily (*Sundays* excepted) between the Hours of Five o'Clock in the Morning and Eight o'Clock in the Evening; and all Spirits in the Spirit Store shall be filled into the Casks in the Presence of the Officer in such Manner and under such Regulations as the Commissioners shall in that Behalf direct; and the Officer shall take an Account of the Weight or Measure and Strength of all such Spirits.

Officer in
charge of
Spirit Store
to attend
daily.

C. No Spirits shall be sent out of or removed from a Distillery or the Stock of a Distiller at any other Strength than that denominated Hydrometer Proof, or Twenty-five *per Centum*, or Eleven *per Centum* above or Ten *per Centum* or Fifteen *per Centum*, or Twenty *per Centum* below Hydrometer Proof, or within Six Tenths of One *per Centum* over or under the said Strengths respectively, or Forty-three *per Centum* above Hydrometer Proof, or of any higher Degree of Strength; nor shall any Spirits be sent out or removed as aforesaid in any Quantity less than Nine Gallons in any Cask, nor without a lawful Permit expressing the true Quantity and Strength of such Spirits; and if any Spirits shall be sent out of or removed from a Distillery or the Stock of a Distiller in any less Quantity than as aforesaid, or without such Permit as aforesaid, or of any other Strength than the Strength expressed in the Permit, all such Spirits, and every Cask and Vessel containing the same, shall be forfeited, and the Distiller shall forfeit the Sum of Two hundred Pounds.

Spirits not to
be removed
from Dis-
tillery of
other
Strength
than herein
specified, or
in less
Quantity
than Nine
Gallons in
any Cask, or
without
Permit.

CI. Spirits may be sent out from a Spirit Store for Consumption or to be warehoused in Casks either full or on Ullage, but the Commissioners

Spirits may
be sent out
of the Store
in Casks

Spirits.

either full or
on Ullage.

missioners shall have Power to make such Orders for regulating the Ullage as may appear to them to be necessary.

Permit not to
be granted
for the
Removal of
Spirits out of
Distillery,
except to
Warehouse,
until Col-
lector's Re-
ceipt for the
Duty be
produced.

CII. No Permit shall be granted for the Removal of Spirits from the Stock of a Distiller, (except for such Spirits as shall be sent or delivered into Warehouse pursuant to the Provisions of this Act,) unless he shall produce to the Officer from whom the Permit is requested the Receipt of the Collector for the Duty on the Spirits to be removed, nor unless the Distiller shall suffer the Officer to endorse on such Receipt the Quantity of Spirits for which a Permit is required, and the Date of such Permit; and the Officer shall make such Endorsement accordingly.

Distiller's
Stock Ac-
count of
Proof Spirits
to be kept by
the Officer.

CIII. The proper Officer shall take and keep an Account by way of Debtor and Creditor of the Stock of Spirits in the Distillery and Store of every Distiller, and shall in such Account debit the Stock, with the full Quantity of Spirits, computed at Hydrometer Proof, which shall be from Time to Time duly conveyed into the same from the Spirit Receiver in the Distillery, and shall credit the Stock, with the full Quantity so computed, which shall be from Time to Time sent out under legal Permit; and if at any Time the Quantity of Spirits which shall be found in the Stock or Possession of a Distiller shall be greater than the Quantity which, according to the said Stock Account, ought to be in his Stock or Possession, the Excess Quantity shall be forfeited, and the Distiller shall also forfeit the Sum of Twenty Shillings for every Gallon of such Excess; and if at any Time the Quantity of Spirits in the Stock or Possession of a Distiller shall be less than the Quantity which, according to the said Stock Account, ought to be in his Stock or Possession, the Distiller, whenever the Deficiency shall appear, shall forfeit the Sum of Twenty Shillings for every Gallon which shall be so deficient; which said respective Penalties of Twenty Shillings for every Gallon of Spirits in Excess or Deficiency in the Quantity which ought to be in the Stock or Possession of the Distiller shall not be mitigated or reduced to any less Sum by the Court before which the Complaint or Information for Recovery thereof shall be heard and determined; but the Distiller shall not be liable to such Penalty in any Case where the Excess shall not exceed One Half *per Centum* or the Deficiency shall not exceed Three *per Centum* on the Quantity of Spirits formed by the Balance left on the last Stocking and the Quantity since duly brought into Stock from the Spirit Receiver, nor in any Case where he shall prove to the Satisfaction of the Commissioners that the Decrease did not result from any Fraud practised or intended; but in any Case of Excess, where no Penalty shall be incurred and prosecuted

Spirits.

prosecuted for, the Duty on such Excess shall be charged against the Distiller.

Warehousing of Spirits Duty-free, and Regulations relating to Spirits in Warehouse.

CIV. A Distiller may, under such Regulations as the Commissioners shall from Time to Time make in that Behalf, deposit in a Warehouse approved of by them Spirits distilled in his Distillery, without Payment of the Duty thereon, to be delivered out for Home Consumption on Payment of such Duty, or for Exportation, or for Use as Ship's Stores, or for Methylation, such Warehouse to be provided and duly entered by the Distiller, and to be approved of by the Commissioners, if they shall be satisfied with respect to the Situation, Construction, and Security thereof; but no Distiller shall be entitled to have any such Warehouse at any other Place than his own entered Distillery Premises, and no Spirits or other Liquors other than such Spirits as aforesaid, conveyed directly from his Distillery, shall be deposited in such Warehouse.

Distillers may warehouse Spirits without Payment of Duty in Warehouses provided and entered by them and approved by the Commissioners.

CV. The Spirits deposited in such Warehouse as aforesaid shall be contained in Casks, either full or on Ullage, but not less than Nine Gallons in any Cask; and there shall be marked on each End of every Cask, in Letters or Figures legibly cut, branded, or painted with Oil Colour thereon, the Mark and Number of every such Cask, and the full Content thereof, in the Manner required by the Thirty-fifth Clause of this Act, and the Number of Gallons contained therein; and Spirits may also be warehoused in Vats under such Regulations as the Commissioners may make in that Behalf; but no Spirits shall be warehoused of any Strength other than the respective Strengths specified in Section One hundred of this Act.

Regulations as to the Casks and the Quantity to be contained therein, and Strength of warehoused Spirits.

CVI. Upon giving Security by Bond, with Sureties to the Satisfaction of the Commissioners, in like Manner and to the like Effect as the Keeper of such general Warehouse as herein-after mentioned is by Clause One hundred and eight of this Act required to give, a Distiller may transfer to a Purchaser Spirits deposited in any Warehouse of such Distiller for which such Security is given, on the Terms and Conditions and with the Effect specified in Clause One hundred and twenty-two of this Act; but no further Transfer shall be made of such Spirits whilst the same remain in such Warehouse.

Spirits in a Distiller's Warehouse may be transferred to a Purchaser.

CVII. If a Distiller, or any Person by his Order or Connivance, after any Spirits shall be secured in any Warehouse, shall open

Penalty for Frauds in relation to

Spirits.

Spirits in
Warehouse.

any of the Locks or Doors in the Absence of the proper Supervisor or Officer, or shall make or obtain any Way or Access into such Warehouse, or shall remove any Part whatever of the Partition between any Warehouse for keeping Spirits and any other Place whatsoever thereunto adjoining, or shall, after such Warehouse shall have been so approved of as aforesaid, make an Addition to or in any way alter the same, without Notice first given to the proper Supervisor of such intended Addition or Alteration, and the Consent of the Commissioners in Writing first had and obtained for the same, or shall deposit or remove Spirits in or from any such Warehouse otherwise than as provided by this Act, or shall by any Contrivance or Device whatsoever privately remove, convey away, or conceal any of the Spirits, either before the same are put into the Warehouse or afterwards, such Distiller shall forfeit the Sum of Five hundred Pounds, and all Spirits and other Liquors deposited, removed, or concealed contrary to the Provisions of this Act shall be forfeited.

Commis-
sioners may
appoint
general
Warehouses
under Bond
in which
Distiller may
warehouse
British
Spirits.

CVIII. The Commissioners may appoint general Warehouses for the Deposit therein of *British* Spirits, warehoused without Payment of Duty, under such Security by Bond from the Proprietor or Tenant of any such Warehouse, in such Penal Sum, and subject to such Condition, and with One or more sufficient Sureties, as the Commissioners may require, and under such other Rules and Regulations as they may make in that respect; and any Distiller may warehouse in such general Warehouse, without Payment of Duty, Spirits distilled by him, and removed either directly from his Distillery or from any other Warehouse, to be deposited by him and entered in his Name in a Book to be kept by the proper Officer in charge of such Warehouse, in such Manner and Form as the Commissioners may direct: Provided always, that the Proprietor of such Warehouse shall alone be answerable to the Distiller or Owner of any Spirits deposited therein for the safe Custody thereof, and no Action or Suit shall be brought or maintained against the Commissioners or any of their Officers on account of any Loss or Damage which may happen to such Spirits whilst they are deposited in any such Warehouse, or on account of any wrong or improper Delivery of the same therefrom.

Distillers
and Pro-
prietors of
Warehouses
to provide
Accommo-
dation for
Officers.

CIX. Every Distiller and every Proprietor of any such Warehouse as aforesaid shall respectively, when and as they shall be required by the Commissioners so to do, provide Accommodation at the Distillery Store and at any such Warehouse for the Officer in charge thereof respectively, to the Satisfaction of the Commissioners, on pain of forfeiting the Sum of Fifty Pounds for every Refusal or Neglect so to do.

CX. The

Spirits.

CX. The Commissioners may revoke the Approval at any Time heretofore given, or which may at any Time hereafter be given, of any Warehouse for the warehousing of *British* Spirits; and upon such Revocation all Spirits deposited in such Warehouse shall be removed therefrom forthwith, or as the Commissioners shall direct, and no other Spirits shall be warehoused therein under the Provisions of this Act, and no Abatement of Duty or Allowance shall be made in respect of the Spirits which may be contained in such Warehouse at the Time of the Revocation for any Deficiency of the Quantity or Strength thereof, which shall be occasioned or which shall occur after Notice of the Revocation shall have been given to the Proprietor of the Warehouse.

Commissioners may revoke their Approval of Warehouses.

CXI. And under and subject to the Provisions of this Act, and such Regulations of the Commissioners as aforesaid, Distillers may also deposit Spirits without Payment of Duty in any general Warehouse provided by the Commissioners for that Purpose; and upon all Spirits deposited in such last-mentioned Warehouse there shall be chargeable Warehouse Rent at a Rate, to be fixed by the Commissioners, not exceeding One Penny *per* Week for every Forty Gallons of such Spirits, and so in proportion for any greater or less Quantity; and such Rent shall be paid to the Collector for the Use of Her Majesty, and shall be a Lien on all the Spirits of the Distiller deposited in such Warehouse.

Spirits may be deposited in Warehouses provided by the Commissioners.

CXII. Provided always, That the Removal of Spirits from a Distillery to any Warehouse under the Provisions of this Act shall be made under and subject to such Regulations and Security as the Commissioners shall make and require respectively in that Behalf.

The Removal of Spirits to Warehouse to be under the Regulations of the Commissioners.

CXIII. If Spirits warehoused in any such Warehouse as last mentioned shall be destroyed by Fire, or the falling of such Warehouse or any Part thereof, no Claim or Demand, Action or Suit, shall be made or brought against Her Majesty, or against the Commissioners, or any Officer or Person employed by them, for any Compensation or Damages by reason of such Spirits having been so destroyed, and no Duty shall be paid for any Spirits so destroyed.

Action not to be maintained on account of Spirits destroyed in Warehouse by Fire, &c.

CXIV. A Distiller intending to warehouse Spirits shall give to the Officer surveying his Distillery, and also to the proper Officer surveying the Warehouse, Twenty-four Hours Notice in Writing of such Intention, and also of the Day and Hour of the Day on which he intends to commence the Removal of such Spirits out of his Stock to the Warehouse; and he shall specify in such Notice,
 Distiller to give Notice of his Intention to warehouse Spirits.
 None to be removed into Warehouse
 or

Spirits.

without a
Permit.

or in a further Notice to be given to the said Officers respectively, One Hour at the least before the Removal of the Spirits, the Mark, Number, and full Content in Gallons of each Cask which he intends to warehouse, and the Number of Gallons and Strength of Spirits contained therein; and no Removal of Spirits shall be allowed without a Permit being first granted to accompany the same, nor shall any Removal take place except upon the Day mentioned in such Notice, nor be commenced at any Time of the Day before the Hour of Eight in the Forenoon, or continued after the Hour of Three in the Afternoon.

Officer to
attend Re-
moval of
Spirits.

CXV. The Officer to whom such Notice shall be given shall attend according thereto, and shall ascertain, in the Manner directed by the Commissioners, the Quantity and Strength of the Spirits in each Cask proposed to be removed, and shall compare the Marks and Numbers and the several Particulars on the Casks with the Marks, Numbers, and Particulars described in the Notice for the warehousing of such Spirits, and he shall continue in the Place where the Stock is kept until the whole of the Spirits, for the Removal of which Notice shall have been given, shall be removed.

Officer at the
Warehouse
to take ac-
count of and
give Re-
ceipts for
Spirits war-
housed.

CXVI. Immediately on the Arrival of Spirits at the Warehouse, the proper Officer thereat shall take an Account of the Contents of every Cask in such Manner as may be ordered by the Commissioners, and of the Strength of the Spirits contained therein, and shall enter an Account thereof, with the Mark and Number of each Cask, in a Book to be by him kept for that Purpose; and after taking such Account as aforesaid he shall deliver to the Distiller a Certificate of the warehousing of the Spirits, in such Form and containing such Particulars as the Commissioners may direct; and such Certificate shall be forthwith delivered over by the Distiller to the Officer surveying his Distillery, who shall thereupon deduct from the Number of Gallons of Proof Spirits for which the Distiller shall then be chargeable with Duty for the next ensuing Payment the Number of Gallons computed at Proof so warehoused, and return the Charge of Duty against the Distiller to the Commissioners, or the Collector, for the remaining Number of Gallons, which Return shall be a Charge against the Distiller accordingly; and the Officer shall annex to such Return the said Certificate as his Voucher for having made the Deduction.

Such Re-
ceipt to be
delivered by
Distiller to
the Officer,
who is to
give Credit
for the same
in the Charge
against Dis-
tiller.

Warehoused
Casks to be
numbered
progress-
sively.

CXVII. Upon the Outside of both of the Heads or Ends of every Cask of Spirits which shall be warehoused by a Distiller under the Provisions of this Act there shall be legibly cut, branded, or painted with Oil Colour the progressive Number of such Cask, according to
the

Spirits.

the Number of Casks warehoused by the Distiller, and the Year when the same was warehoused, such progressive Numbers for every Distiller to begin with Number One on the First Day of *January* in each Year, and no Two or more Casks warehoused in the same Year by the same Distiller shall be marked with the same Number; and the Officer in charge of the Warehouse shall refuse to receive therein any Cask of Spirits not having cut, branded, or painted thereon all the several Particulars aforesaid and in the Manner required by this Act.

CXVIII. All Casks of Spirits which shall be warehoused as aforesaid shall be arranged and stowed in the Warehouse in such Manner as that Access may easily be had to every Cask therein; and if any Distiller, or the Proprietor or Occupier of any Warehouse, shall refuse or omit to cause all the Casks therein to be so arranged and stowed, he shall forfeit the Sum of Five Pounds.

Stowage of
Casks in
Warehouse
to afford easy
Access.

CXIX. Spirits deposited in a Warehouse without Payment of Duty may be vatted, blended, or racked in such Warehouse by the Distiller or Proprietor of such Spirits either upon Payment of the Duty thereon or otherwise, under such Regulations as the Commissioners may direct; but Duty shall be paid on any Deficiency exceeding the Rate allowed by this Act as ascertained at the Time of vating, blending, or racking, and also upon any Deficiency exceeding the Rate of One Half *per Centum* which shall occur during any such Operation; but after the Duty shall have been paid on any Spirits, and a Portion thereof shall have been racked or drawn off from the Cask, no further Abatement or Allowance for Deficiency shall be made in respect of such Spirits for any further Period the same may remain in Warehouse.

Spirits in
Warehouse
may be
vatted,
blended, or
racked.

CXX. In addition to all other Particulars required by this Act to be painted or marked on Casks containing Spirits there shall be legibly and distinctly painted or marked upon each Head of every Cask containing racked or blended Spirits the Words "Racked" or "Blended," or such other Mark as the Commissioners may direct, and the same shall continue to be so painted or marked while the same shall remain in Warehouse on pain of the Proprietor of such Spirits forfeiting the Sum of Fifty Pounds for any Neglect or Omission in this Behalf.

Casks con-
taining
racked or
blended
Spirits to be
marked.

CXXI. The Proprietor of Spirits lodged in any Warehouse shall be allowed, in the Presence of the proper Officer, to view and examine such Spirits and show the same for Sale, and to examine the State of the Casks, and to prevent Leakage or Drainage therefrom; and the Officer shall, when requested, attend at all reasonable Times for that Purpose, but not oftener than once in Twenty-four Hours.

Proprietor
may view
and show his
Spirits in
Warehouse.

Spirits.

Spirits deposited in a general Warehouse may be transferred, on Notice from the Distiller or Dealer, and entered and kept in the Name of the Purchaser.

Spirits not to be delivered out till Duty paid.

CXXII. A Distiller or Dealer may transfer Spirits deposited in his Name in a general Warehouse to a Purchaser, upon giving Notice in Writing of his Intention so to do to the Collector in whose Collection the Warehouse is situated; and upon such Notice being given, and no Objection made by the Collector, the Transfer may be completed; and upon an Order to transfer being endorsed on such Notice by the Distiller or Dealer, and delivered to the Officer in charge of the Warehouse, he shall forthwith transfer the Spirits so sold from the Name of the Proprietor to the Name of the Purchaser in the Book kept by such Officer; and all such Spirits shall after such Transfer be discharged from all Claim in respect of any Duties, Penalties, or Forfeitures to which the Distiller or Dealer from whom such Transfer has been made may be liable; but no Spirits shall be delivered out of Warehouse for Home Consumption until Payment shall be made of the full Duties of Excise chargeable thereon.

As to the Delivery of Spirits out of Warehouse for Consumption, or Exportation, or Ship's Stores, or for Methylation, or to be re-warehoused.

No Spirits to be delivered out of Warehouse for Consumption without Payment of Duty. On Production of Collector's Certificate of Payment, Warehouse-keeper to allow the Spirits to be removed.

CXXIII. Before any Spirits shall be delivered out of Warehouse for Consumption the full Duty of Excise chargeable thereon shall be paid to the Collector previously to the Removal thereof from the Warehouse, and the Collector shall give a Certificate of the Payment of such Duty; and upon the Production to the Officer surveying the Warehouse of such Certificate, and a Permit having been obtained, the Officer shall allow the Spirits mentioned in such Certificate and Permit to be so removed; and all such Spirits shall be conveyed to the Place of Destination mentioned in the Permit, and be delivered there in the same Casks in which they were sent out of Warehouse.

Spirits may be delivered out of Warehouse for Exportation without Payment of Duty. Notice of intended shipping to be given.

CXXIV. Spirits deposited in any such Warehouse as aforesaid may be delivered thereout for Exportation without Payment of Duty; and when the Distiller or Proprietor of such Spirits shall be desirous of shipping the same for Exportation, he shall deliver to the Officer surveying the Warehouse, Twenty-four Hours at least before the Time when he intends to ship the Spirits, a Notice in Writing specifying the Number of Casks and the Quantity of Spirits intended to be shipped, and specifying also the Time when and the Port or Place at which the Distiller or Proprietor purposes to ship the Spirits, and the Name or Description and Destination of the Ship in which the Spirits are intended to be exported; and the Officer surveying the Warehouse may mark every Cask of such Spirits before the Delivery thereof for Exportation with such Mark as the Commissioners shall direct.

CXXV. Before

Spirits.

CXXV. Before any Spirits shall be delivered out of Warehouse for Exportation, the Distiller or Proprietor intending to export the same shall, with One or more Sureties to the Satisfaction of the proper Collector, give Bond to Her Majesty in such Sum as the Commissioners shall think fit; and such Bond shall be conditioned that the Spirits specified in the Notice shall be conveyed to the Quay where the Ship shall be lying, be put on board such Ship, and shall (the Danger of the Seas or Enemies excepted) be exported to and landed at the Port specified therein, without any Alteration in Quality or Quantity (except such as may be occasioned by sudden and unavoidable Accident), and shall not be landed at any other Place, nor relanded in the United Kingdom; and the Collector or other proper Officer shall sign and give to the Distiller or Proprietor a Certificate of such Bond having been entered into; and upon Production of such Certificate to the Officer surveying the Warehouse, he shall allow the Spirits to be removed, and grant a proper Permit for the same, and the Spirits shall be sent to the Quay where the Ship shall be lying, and be delivered, together with the Permit, into the Custody of the proper Officer of Customs there, in whose Care and Custody the Spirits shall remain until the same shall be shipped, and thereupon he shall certify on the Back of the Permit the Date of the shipping, the Name of the Ship, and the Quantity of Spirits at Proof actually shipped, and shall transmit such Permit to the Collector of the Excise Collection from which the Spirits were sent for Exportation.

Bond to be given by Distiller or Proprietor of Spirits on Exportation.

On Production of Collector's Certificate, Spirits to be delivered with a Permit.

CXXVI. Provided always, That the Commissioners may, if they think fit, take from any Distiller or Proprietor of Spirits willing to give the same a general Bond for the due Exportation of all Spirits delivered to him out of Warehouse for that Purpose; and such general Bond shall be taken with such Sureties, in such Amount, and under such Conditions as the Commissioners may direct or approve; and where a general Bond shall be so given the Commissioners, whilst they continue to be satisfied with the Security, may, as regards the Exportation of Spirits by such Distiller or Proprietor, dispense with the particular Bond herein-before directed to be given in that Behalf.

Commissioners may allow a Distiller to give a general Bond for the due Exportation of Spirits.

CXXVII. Spirits deposited in any such Warehouse as aforesaid may also be delivered thereout without Payment of Duty, in Casks containing not less than Nine Gallons in each Cask, for the Purpose of being shipped as Stores, and of being consumed upon any Outward and Homeward Voyage to or from Parts beyond the Seas; subject, nevertheless, to the Conditions, Regulations, Restrictions, and Securities required by any Act in force relating to the shipping of Rum as Stores; and Spirits so deposited as aforesaid may be delivered for Methylation without Payment of Duty, under such Security and Regulations as the Commissioners may require and direct.

Warehoused Spirits may be shipped as Stores or used for Methylation without Payment of Duty.

Spirits.

Days and
Hours of Re-
moval from
Warehouse.

CXXVIII. No Removal of Spirits from any such General Warehouse as aforesaid shall take place or commence before the Hour of Eight in the Morning, or continue after the Hour of Four in the Afternoon; and no such Removal from any Distiller's Warehouse shall commence before the Hour of Six in the Morning, or continue after the Hour of Six in the Afternoon.

Duty to be
paid on
Deficiency
of Spirits in
Warehouse.

CXXIX. If the Quantity, computed at Proof, of the Spirits in any Cask lodged in a Warehouse, shall, from any Cause, fall short of the Quantity so computed which was warehoused in such Cask (after deducting the Deficiency allowed by this Act), the Distiller or Proprietor of such Spirits shall be liable to pay the full Duty for Home Consumption upon such Spirits for the Quantity found to be deficient (after such Deduction as aforesaid), and shall pay the same upon Demand, and before any Spirits belonging to him shall be permitted to be transferred to a Purchaser or taken out of the Warehouse, and all Spirits belonging to such Distiller or Proprietor then remaining in any Warehouse shall be subject to the Duty on the Quantity so deficient, and may be sold for Payment of the same and of other Charges, paying over the Surplus, if any, to the Distiller or Proprietor.

Warehoused
Spirits may
be removed
from one
Warehouse
to another.

CXXX. Spirits deposited in any such Warehouse as aforesaid may, at the Desire and Risk of the Distiller or Proprietor thereof, be removed, under such Security and Regulations as the Commissioners may from Time to Time direct, from the Warehouse in which the same are deposited to any other such Warehouse (except a Distiller's Warehouse) in any Part of the United Kingdom, and be there warehoused in the Name of the Distiller or Proprietor.

Distiller or
Proprietor
of Spirits
removed
from one
Warehouse
to another
may make
fresh Entry
of the same
before being
actually de-
posited.

CXXXI. If after any Spirits duly removed from any Warehouse to be deposited in another Warehouse, without Payment of Duty, on Arrival at and before the same have been actually deposited in such last-mentioned Warehouse, the Distiller or Proprietor shall make an Entry of such Spirits, or of some Portion thereof not being less than a whole Cask, for Removal for Home Consumption, or to another Warehouse than such last-mentioned Warehouse, or for Exportation, or for the Purpose of being used as Ship's Stores, the Spirits of which such further Entry is made shall be considered as virtually and constructively warehoused in such last-mentioned Warehouse, although not actually deposited therein, and may be delivered and permitted to be removed for Home Consumption, or to another Warehouse, or for Exportation, or for the Purpose of being used as Ship's Stores, as if the same had been delivered from Warehouse.

Allowances for Deficiencies in Spirits warehoused and on Spirits lost or destroyed.

Allowances
for Defici-
encies of

CXXXII. Upon the Delivery from Warehouse of any *British* Spirits warehoused without Payment of Duty, and which have not
been

Spirits.

been racked or blended, the proper Officer shall allow and deduct from the Quantity computed at Hydrometer Proof as originally warehoused, as an Allowance for any Deficiency which may have arisen from natural Waste, the following Rates for every One hundred Gallons of such Spirits; that is to say,

Spirits in
Warehouse.

Where the same shall have been in Warehouse:

For a Period of Three Days and less than Seven Days, One Quarter of a Gallon:

Seven Days and less than Fourteen Days, One Half of a Gallon:

Fourteen Days and less than Twenty-one Days, Three Fourths of a Gallon:

Twenty-one Days and up to One Calendar Month, One Gallon:

And where such Spirits shall have been in Warehouse for a Period exceeding One Calendar Month, then the Officer shall allow and deduct the actual Deficiency therein to an Extent not exceeding the following Rates, and the aforesaid Rate of Allowance for One Calendar Month; that is to say,

For every Calendar Month and any fractional Part of a Month after the First Month and up to Seven Months, One Half of a Gallon:

And for every Calendar Month and any fractional Part of a Month above Seven Months and up to Three Years, One Quarter of a Gallon:

And for every Calendar Month and any fractional Part of a Month above Three Years and up to Six Years, One Eighth Part of a Gallon:

And for every Period of Two Calendar Months after Six Years and up to Ten Years, One Eighth Part of a Gallon:

And no Allowance shall be made for any Deficiency which may arise in such Spirits after the same shall have been Ten Years in Warehouse.

CXXXIII. When racked or blended Spirits shall be delivered from Warehouse it shall be lawful for the proper Officer to allow and deduct from the Quantity of such Spirits, as ascertained immediately after the racking or blending thereof, any actual Deficiency not greater than after the Rate of One Quarter *per Centum* for every Calendar Month the Spirits shall remain in Warehouse after being racked and blended up to Two Years, and after Two Years not exceeding the additional Rate of One Eighth Part of a Gallon *per Centum* for every Calendar Month up to Five Years; and no Allowance shall be made for any Deficiency which may arise in such last-mentioned Spirits after the same shall have been Five Years in Warehouse.

Deficiencies
to be allowed
on Delivery
of racked or
blended
Spirits from
Warehouse.

Spirits.

Spirits to be deemed in Warehouse during their Removal.

CXXXIV. Any Spirits which shall be removed from one Excise Warehouse to another shall, for the Purpose of any such Allowances as aforesaid, be deemed to have been in Warehouse during the Period occupied by the Removal.

Table in Schedule (B.) annexed to be used in ascertaining the Quantity of Spirits in a Cask by weighing the same.

CXXXV. For the Purpose of ascertaining the Quantity of Spirits contained in a Cask by weighing the same, the Table in Schedule (B.) annexed to this Act shall be referred to and used in connexion with *Sykes's* Hydrometer; and Spirits which shall indicate on such Hydrometer a Number in Column (A.) of such Table shall be deemed to be of the Weight *per* Gallon, in Pounds and Decimal Parts of a Pound, denoted by the Number in Column (B.) of the same Table set opposite to the said Number in Column (A.); and the total net Weight of the Spirits contained in the Cask, divided by the said Number in Column (B.), shall be deemed to give the true Quantity of Spirits contained in such Cask, in Gallons and Decimal Parts of a Gallon.

Duty on Spirits or Wash, &c. lost or destroyed by Fire or other Accident to be remitted.

CXXXVI. If Spirits be lost or destroyed by Fire, or other unavoidable Accident, while the same are deposited in the Spirit Store of a Distillery, or in any such Warehouse as aforesaid, or whilst being received into or delivered out from such Store or Warehouse, or whilst being removed under Bond on Shipboard, or in the shipping or landing of the same, or if Spirits or Wash in any Distillery shall be lost or destroyed in manner aforesaid, the Commissioners, on Proof of such Loss or Destruction to their Satisfaction, shall remit the Duty payable or paid in respect of the Spirits or Wash so lost or destroyed.

As to warehousing Spirits in Customs Warehouses for Exportation or Ship's Stores.

Distiller may warehouse Spirits for Exportation or for Ship's Stores in Customs Warehouses.

CXXXVII. A Distiller may warehouse for Exportation, or for Ship's Stores only, Spirits distilled by him, without Payment of the Duty of Excise thereon, in any Warehouse approved of by the Commissioners of Customs for that Purpose, according to the Regulations in force for the warehousing of Goods in such Warehouse, and under and subject to the same Rules, and Abatement on account of Deficiency in the Quantity or Strength of such Spirits, as are made in the Case of any other Spirits whilst in a Customs Warehouse; and the proper Officer of Customs at such Warehouse shall give to the Distiller a Receipt for such Spirits, upon the same being duly removed by Permit from the Distillery to the Warehouse and deposited therein, specifying the Numbers of the different Casks, with their Gauge, and the Quantity and Strength of the Spirits contained in them, the Day of the Month and Year when the Spirits were so warehoused, and any Mark

Spirits.

Mark which may have been put on the Casks by the Distiller for distinguishing the Spirits as his Property; and such Receipt shall be delivered over, within a reasonable Time, by the Distiller to the Officer in charge of his Distillery, who shall give to the Distiller a Copy thereof signed by the Officer; and upon the Delivery of such Receipt, and not before, such Officer shall deduct from the Number of Gallons of Spirits with which the Distiller is then chargeable the Number of Gallons so warehoused, and return the Charge of Duty against the Distiller to the Collector upon the remaining Number of Gallons, which Return shall be a Charge against the Distiller accordingly; and the Officer shall annex to such Return the said Receipt as his Voucher for having made the Deduction; and if any Distiller or other Person shall produce a Receipt for Spirits deposited as aforesaid which shall be untrue in any of the Particulars therein mentioned he shall forfeit the Sum of Two hundred Pounds.

CXXXVIII. Spirits in any Store at a Distillery or deposited in any Warehouse approved of by the Commissioners of Inland Revenue, without Payment of the Duty of Excise thereon, may be removed, for Exportation or for Ships Stores, or to any Warehouse approved of by the Commissioners of Customs for that Purpose, under such Regulations and Security as the Commissioners of Inland Revenue and of Customs respectively may from Time to Time appoint, the Duty upon Deficiencies in such Spirits being first paid to the proper Collector on Removal from the Excise Warehouse.

Spirits in a
Distillery
Store or de-
posited in
Excise
Warehouses
may be
removed to
Customs
Warehouses.

CXXXIX. A Distiller who has deposited Spirits in a Customs Warehouse may, on giving One Day's Notice to the proper Officer of Customs, add to such Spirits any sweetening or colouring Matter, under such Regulations as the Commissioners of Customs may direct, and no Spirits so coloured or sweetened shall be removed to any other Warehouse, but shall be exported or shipped as Stores directly from the Warehouse in which they are then deposited.

Distiller
may add
sweetening
or colouring
Matter to
Spirits in
Customs
Warehouse.

CXL. Upon the Re-importation into the United Kingdom of any Plain *British* Spirits, and the issuing of a Bill of Store for the same under the Authority and Regulations of the Commissioners of Customs, and on Repayment of the Allowances granted on the Exportation thereof, it shall be lawful for the Distiller or Proprietor of such Spirits to deposit the same in any general Warehouse, under and subject to the Provisions of this Act; and afterwards upon the Delivery from Warehouse of such Spirits it shall be lawful to deduct and allow from the Quantity warehoused any actual Deficiency which may have arisen, to an Extent not exceeding the Allowance to be made under this Act in respect of Blended Spirits.

British
Spirits re-
imported
may be
deposited in
a general
Warehouse.

CXLI. A licensed

Spirits.

Rectified or
compounded
Spirits may
be deposited
in Customs
Warehouses.

CXLI. A licensed Rectifier may, under such Regulations as the Commissioners may direct, warehouse, for Exportation or for Ship's Stores, in any Warehouse approved for that Purpose by the Commissioners of Customs, Spirits by him rectified or compounded from Spirits on which the Duties of Excise have been charged and paid, although such Spirits may be sweetened, or may be Spirits to which any colouring Matter has been added; and the Strength of such sweetened or coloured Spirits as denoted by *Sykes's* Hydrometer shall be deemed to be the true Strength thereof; and such sweetened or coloured Spirits shall be subject to all the Rules and Regulations relating to the Removal and warehousing of Spirits.

Strength of
rectified or
compounded
Spirits to be
deposited in
Customs
Warehouses
and Regula-
tions as to
Casks, Per-
mits, &c.

CXLII. All rectified or compounded Spirits to be warehoused in such Customs Warehouse as aforesaid, other than Spirits of Wine, shall be of a Strength not more than Eleven *per Centum* over Proof, and Spirits of Wine shall be of a Strength not less than Forty-three *per Centum* over Proof as denoted by *Sykes's* Hydrometer; and all rectified or compounded Spirits to be so warehoused shall be contained in Casks of not less than Twenty Gallons Content, every Cask marked on each End thereof in Letters or Figures legibly cut, branded, or painted with Oil Colour thereon, with the Mark or Number of such Cask, and with the full Content thereof in Gallons, and with the true Number of Gallons and the true Strength of the Spirits contained therein, every such Cask being full, or on Ullage of One Gallon or Two Gallons, and not otherwise, at the Time of sending the Spirits from the Rectifying House to the Warehouse; and all Spirits when so removed shall be accompanied with a lawful Certificate, otherwise the same shall be forfeited, and the Rectifier or Compounder so removing the same shall forfeit the Sum of Two hundred Pounds, over and above all other Penalties.

Rectified or
compounded
Spirits to be
entered for
Warehouse,
and Officer
of Customs
to give
Receipt for
the same,
and trans-
mit a Certi-
ficate to the
Collector of
Excise, who
is to pay a
Drawback
of the Duty
on the
Spirits.

CXLIII. Before rectified or compounded Spirits shall be received into such Customs Warehouse, a Warehousing Entry for Exportation only shall be passed for the same, specifying the Particulars of the Spirits as set forth in and upon the Certificate accompanying the same, and the Name of the Rectifier and of the Place where the Rectifying House is situated from which the Spirits were sent; and after the Spirits have been duly examined and warehoused by the proper Officer of Customs at such Warehouse, he shall deliver to the Rectifier or Compounder a Receipt, specifying the Marks, Number, and Content in Gallons of the several Casks received into such Warehouse, the Strength of each as denoted by *Sykes's* Hydrometer, and the total Number of Gallons at Proof received with such Certificate; and such Customs Officer shall forthwith despatch to the Collector of Excise of the Collection in which the Rectifying House is situated a
Certificate,

Spirits.

Certificate, setting forth the Name of the Rectifier or Compounder and of the Place where the Rectifying House is situated, the Mark, Number, and Content in Gallons of the several Casks, the Strength and Description of the Spirits in each, and the total Number of Gallons at Proof received with such Certificate; and the Collector to whom such Certificate is sent shall, on receiving Three Days Notice of the Time when Payment is required, and upon Production to him of the Receipt before mentioned, pay to the Rectifier or Compounder named in the Certificate, or to any Person authorized on his Behalf, a Drawback of the Duties of Excise chargeable upon the like Quantity of Spirits computed at Proof, together with the Allowances granted by this Act in respect of the said Spirits.

CXLIV. A Rectifier or Compounder warehousing Spirits may, on giving One Day's Notice to the Officer of Customs in charge of the Warehouse, add to the Spirits any sweetening or colouring Matter, or any other Ingredient that he may think proper, subject, nevertheless, to such Regulations and Restrictions as the Commissioners of Customs may make from Time to Time; and no such Spirits, after any Matter or Ingredient has been added as aforesaid, shall be removed to any other Warehouse for Exportation or for Ships Stores, but shall be removed for such Purpose directly from the Warehouse in which the same are then deposited on board the Vessel in which they are to be exported or used as Stores, under the Laws and Regulations of the Customs.

Rectifiers
or Com-
pounders
warehousing
Spirits may,
on giving
Notice, add
sweetening
or colouring
Matter to
the same.

CXLV. All rectified or compounded Spirits so warehoused, to which no sweetening or colouring Matter has been added in Warehouse, may be removed from one warehousing Port to another for Exportation, or for Ships Stores only, subject to the Regulations of this Act, and to the Laws and Regulations of the Customs relating to such Removals of Goods, but no such Spirits shall be admitted to Entry for Home Consumption.

Rectified or
compounded
Spirits so
warehoused
may be sent
Coastwise
for Expor-
tation, or for
Ship's Stores
only.

CXLVI. Any *British* Spirits which shall have been deposited in a Customs Warehouse under the Provisions of this Act may be used in such Warehouse for fortifying Wines, or for any other Purpose to which Foreign or Colonial Spirits may be applied under the Laws or Regulations of the Customs.

British
Spirits de-
posited in a
Customs
Warehouse
may be used
as Foreign
or Colonial.

As to fraudulent Access to Spirits in Warehouse.

CXLVII. If a Distiller, or Proprietor of Spirits warehoused in any Warehouse without Payment of Duty, shall by any Means fraudulently

Penalty on
Distiller, &c.
fraudulently
open

Spirits.

opening
Warehouses,
or gaining
Access to
Spirits.

open such Warehouse or gain Access to the Spirits contained therein, he shall forfeit the Sum of Five hundred Pounds; and if after Spirits have been deposited in any Warehouse, and before their actual Removal therefrom for Home Consumption or for Exportation, or for the Purpose of being shipped as Stores, such Spirits shall be altered in Quality, Quantity, or Strength, except from natural Causes, or otherwise than as provided by this Act, or by the Rules and Regulations of the Commissioners in such respect, all such Spirits, and the Casks containing the same, shall be forfeited, and the Person in whose Name the same are deposited shall forfeit, over and above all other Penalties, double the Amount of Duties chargeable on the like Quantity of Spirits computed at Proof.

Denominations of British Spirits and Compounds.

Denomina-
tions of
Spirits of
different
Distillations-
British Com-
pounds, &c.

CXLVIII. All Spirits distilled or made in *England, Scotland, or Ireland* shall be deemed and called *British Spirits*; and Spirits of the First Extraction drawn or produced by One Distillation of Wash, and conveyed into any Low Wines Receiver, shall be deemed and called Low Wines; and Spirits conveyed into any Feints Receiver shall be deemed and called Feints; and all other Spirits which shall not have had any Flavour communicated thereto, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and called Plain *British Spirits*; and all Spirits which shall have had any Flavour communicated thereto, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed a *British Compound* called *British Brandy*; and all Spirits which shall have been re-distilled or mixed with Juniper Berries, Carraway Seeds, Aniseeds, or any other Seeds, Preparation, or Ingredient whatsoever used in the compounding of Spirits, and all Liquors whatsoever which shall be mixed or mingled with any such Spirits, shall be deemed and called *British Compounds*; and all *British Spirits* of the Strength of Forty-three *per Centum* above Proof as denoted by *Sykes's Hydrometer*, and all Spirits of a greater or higher Degree of Strength, except Spirits in a Distiller's Stock or in a Duty-free Warehouse, shall be deemed and called Spirits of Wine: Provided always, that, in addition to the Denomination of Spirits of different Distillations, the Word "Spirits" shall include and mean all Mixtures, Compounds, Preparations, or Commodities into the Manufacture of which Spirits enter as the Basis or principal Ingredient, in all Cases in which the Duty of Excise shall not have been paid upon the Spirits from or with which such Mixtures, Compounds, Preparations, or Commodities have been manufactured; and if any Question shall arise whether any Spirits removed by any Permit or Certificate are *bonâ fide* such *British Spirits*, Plain *British Spirits*, or *British Compounds* of any particular Sort or Kind,

Mixtures
manufac-
tured from
Spirits
which have
not paid the
Duty of
Excise.

Proof of
Spirits being
such as de-
scribed in the

Spirits.

Kind, or Spirits of Wine respectively, as are described and specified in the Permit or Certificate accompanying the same, or granted for the Removal thereof, although such Spirits shall appear to have been kept account of in the Officer's Books or Account of Stock from which the Spirits were removed by the same Name or Description as is specified in the Permit or Certificate, the Proof that such Spirits are really and *bonâ fide* of the Sort specified in the Permit or Certificate shall lie upon the Owner or Claimer thereof, who shall prove the same by the Oaths of Two credible Witnesses, being skilful and experienced Persons competent to decide by Examination thereof.

Permit or Certificate to lie on the Owner.

As to Rectifiers and Compounders of Spirits.

CXLIX. If any Rectifier or Compounder keeping or using a Still shall have in his Possession any Wort, Wash, or other fermented Liquor or Materials prepared or fit for the Purpose or capable of being distilled into Low Wines or Spirits, or if any Rectifier or Compounder whatever shall distil or extract any Low Wines or Spirits from Wort, Wash, Wine, or other fermented Liquor or Materials, not being Spirits lawfully received into Stock to be rectified or compounded, or shall have in his Possession any Spirits whatsoever without having received and delivered to the proper Officer a legal Permit or Certificate with and for the same, or any Foreign or Colonial Spirits, except for the Purpose of being rectified or compounded, and sold by such Rectifier or Compounder as and for Spirits of Wine or *British* compounded Spirits, such Rectifier or Compounder shall (over and beside all other Penalties and Forfeitures) forfeit the Sum of Five hundred Pounds, or the Sum of Twenty Shillings for every Gallon of such Wort, Wash, Wine, or other fermented Liquor or Materials, or of the Low Wines or Spirits so distilled as aforesaid, or of the Spirits received without being accompanied with a true and legal Permit or Certificate delivered to the proper Officer as aforesaid, or of the Foreign or Colonial Spirits, as the Case may be, at the Election of the Commissioners or of the Person who shall prosecute for such Penalty; and the Licence of every Rectifier or Compounder who shall be a Second Time convicted of any such Offence as aforesaid shall thereupon be deemed void, and such Rectifier or Compounder shall not be capable of receiving any further or renewed Licence as a Rectifier or Compounder for the Period of Three Years from the Date of such Second Conviction.

Penalty on Rectifiers and Compounders having in their Possession any Wort, &c., or distilling the same into Low Wines or Spirits, or receiving Spirits without a legal Permit.

CL. No Rectifier or Compounder shall have any Opening, fixed Pipe, or other Conveyance whatever leading to any Still belonging to or used by him, except One charging Pipe to each Still, or shall have any Opening, fixed Pipe, or other Conveyance whatever leading from

Rectifiers or Compounders having fixed Pipes, &c. to their Stills not

Spirits.

hereby permitted liable to Penalty.

from any Still, except the Discharge Cock belonging to each Still, and the Head of such Still terminating in the Worm; and proper Locks and Fastenings shall be provided for properly and sufficiently locking and securing the Charge and Discharge Cock of every Still used by a Rectifier or Compounder, which Locks and Fastenings shall be locked and secured by the proper Officer, and shall remain always so locked and secured when the Still is at work; and any Rectifier or Compounder who shall have any Opening, fixed Pipe, or other Conveyance (not before excepted) leading to or from such Still, or shall prevent or hinder the Officer from affixing any Lock or Fastening as aforesaid, shall forfeit the Sum of Two hundred Pounds.

Regulations as to the placing of the Discharge Cock in the Body of the Still of a Rectifier or Compounder.

CLI. The Discharge Cock belonging to every Still of a Rectifier or Compounder shall be so placed in the Body of the Still as that the Officers may have free and convenient Access thereto; and for that Purpose the Discharge Cock shall be continued in a straight Line from the Body of the Still to which it is fixed, and shall not project more than Three Feet therefrom, nor more than Eighteen Inches from the Brickwork or other Materials whereon the Still is erected; and if any Rectifier or Compounder shall have a Still in which the Discharge Cock shall be placed otherwise than as herein directed, or if he shall in any other respect offend in any of the Matters or Things aforesaid, he shall forfeit the Sum of One hundred Pounds.

Notice to the Officer to unlock Furnace Door of a Still of a Rectifier or Compounder.

CLII. Whenever a Rectifier or Compounder shall be desirous to have the Furnace Door of a Still unlocked, and to have a Fire lighted under the Still, he shall give to the proper Officer a Notice in Writing, Twelve Hours at least before the particular Time when he desires to have the Fire lighted; and if the Rectifier or Compounder shall not have a Fire lighted under such Still at the Time mentioned in such Notice, or within Two Hours next after such Time, the Notice shall be deemed to be null and void, and he shall be obliged to give another like Notice before the Officer shall be bound to open the Furnace Door of such Still.

Directions relative to Officer's Attendance for opening the Furnace Door.

CLIII. The Officer shall attend agreeably to such Notice, or within One Hour after the particular Time therein mentioned, and shall open the Furnace Door of the Still mentioned in such Notice; but he shall not on any Pretence open the Furnace Door of any Still which shall not be fully charged, nor until he has examined the Contents of the Still, and seen the Head thereof actually put on, and ready to be locked down; and the Officer, when attending on Notice at the Stillhouse of a Rectifier or Compounder, shall not be obliged to continue more than One Hour at any One Time; and if the Rectifier or Compounder shall not within that Time have charged

Spirits.

charged the Still mentioned in such Notice, and have put on the Head thereof ready to be locked down, he shall be obliged to give another like Notice before the Officer shall attend again to open the Furnace Door of such Still.

CLIV. Provided always, That whenever it shall be found necessary to have any Lock or Fastening opened for the Purpose of cleaning, repairing, or amending any Vessel, Utensil, Cock, Pipe, Pump, or other Article belonging to a Rectifier or Compounder, and required by Law to be locked and secured, the Officer shall, on receiving a written Request for that Purpose, open the same for all the Time the Workmen shall be actually employed in cleaning, repairing, or amending it, but he shall lock and secure every Still Head, Discharge Cock, and Furnace Door belonging to the Still every Night, as soon as the Workmen so employed shall leave off their Work; and the Officer shall attend at Six o'Clock every Morning whilst the Repairs are being done, in order to open the Still Head, Discharge Cock, and Furnace Door.

CLV. Every Rectifier or Compounder shall, before beginning to draw off Spirits from any Still, charge the same with a Quantity of Liquor in the Proportion of not less than Seven Parts in Ten of the whole Quantity of Liquor which the Still, including the Head, is capable of containing, and the Still shall remain and continue so charged until the Rectifier or Compounder shall begin to draw off Spirits therefrom; and every Still shall be worked off within Sixteen Hours, to be computed from the Time of the Officer's taking the Gauge thereof; and if any Rectifier or Compounder shall begin to draw off Spirits from any Still not so charged, or shall not work off the same within the Time herein limited, he shall forfeit the Sum of One hundred Pounds.

CLVI. The Officers, whenever they deem it necessary, after any Still belonging to a Rectifier or Compounder is charged, and before the same has begun to work, shall take Still Gauges of all Liquors of any Kind whatsoever which shall be in such Still, and they shall also be at liberty to take Samples of such Liquors, as well before the Still has begun to work as after it is worked off; and if any Officer shall discover in a Still belonging to a Rectifier or Compounder any Wine or Wash put into or mixed with any Low Wines, Feints, or Spirits, the Rectifier or Compounder shall, over and above all other Penalties, forfeit the Sum of Five hundred Pounds.

CLVII. Every Rectifier or Compounder shall take off the Head of any Still (unless the Head is soldered or permanently fixed to the Body

Officer to
open Locks
and Fasten-
ings for
cleaning or
repairing
Utensils.

Rectifiers
or Com-
pounders
to charge
their Stills
as herein
directed, and
work them
off within
the Time
herein
limited.

Officers may
take Still
Gauges and
Samples of
Liquor; and
if they dis-
cover Wash
mixed with
Low Wines
Rectifier is
liable to
Penalty.

Rectifiers
or Com-
pounders to

Spirits.

cause the Heads of their Stills to be taken off so soon as the same shall cease to be worked.

Body of the Still), when and so soon as the Still shall have ceased to be worked, and the Head of the Still shall in no Case, nor on any Account, be put thereon until the Still shall be again charged and ready to work, nor shall any Still be again worked until the Officer shall have examined the Quality of the Spirits therein; and if any Rectifier or Compounder shall neglect to take off the Head from a Still as hereby required, within Twelve Hours after the Still shall have ceased to be worked, or shall put the Head on any Still before such Still shall be charged and ready to work, or shall work any Still before the Officer shall have examined the Quality of the Spirits therein, the Rectifier or Compounder shall forfeit the Sum of One hundred Pounds.

Officers to take account of the Stocks of Rectifiers and Compounders as often as they may think fit, and if any Excess or Deficiency be found, Forfeiture and Penalty shall be incurred.

CLVIII. Any Officer shall, as often and at such Times as he may think fit, take an Account of the Quantity and Strength of all Spirits in the Stock or Possession of any Rectifier or Compounder, and compute the same at the Strength of Hydrometer Proof; and if, after making Allowance for the Spirits for which Certificates shall have been granted since the last Account taken of the Stock of such Rectifier or Compounder, computing the same at the Strength aforesaid, it shall be found that the Quantity of Spirits remaining in his Stock or Possession shall exceed the Quantity for which he shall appear to be debited or charged in the Books of the proper Officer, whether such Charge or Debit shall have arisen from what was on hand at the last preceding Account taken, or from what may have been lawfully received subsequently thereto, such Excess shall be deemed to be Spirits illegally received, and a Quantity of Spirits equal to such Excess may be seized by any Officer out of any Part of the Stock of such Rectifier or Compounder; and the Rectifier or Compounder in whose Stock or Possession such Excess shall be found shall forfeit the Sum of Twenty Shillings for every Gallon of such Excess; and if there be any Decrease in such Stock not duly accounted for by Spirits sent out with Certificate, and exceeding Five *per Centum* on the Balance or Stock left on hand at the last preceding Account, together with the Quantity since lawfully received, the Rectifier or Compounder shall forfeit the Sum of Twenty Shillings for every Gallon of such Deficiency.

Spirits produced from Stills at work when Stocks are taken to be afterwards added.

CLIX. And if any Still of a Rectifier or Compounder shall happen to be charged and at work at the Time when any Officer shall take account of his Stock, then all the Spirits produced from that Charge of the Still shall be kept separate and apart from the Remainder of the Stock till the Account of the Remainder shall have been completely taken, after which the Spirits produced from that Charge shall be added to the Stock.

CLX. No

Spirits.

CLX. No Rectifier or Compounder receiving Spirits into his Possession shall break Bulk or draw off any Part thereof, or add Water or anything thereto, or in any respect alter the same, or tap or open any Cask so received, or alter or change any Package containing Spirits, or the Spirits therein removed, until the proper Officer shall have taken an Account of the Strength and Quantity thereof; and every Rectifier or Compounder shall on the Receipt of any Spirits give Notice thereof to the proper Officer, and shall deliver to him the Permit received with the Spirits, and thereupon the Officer shall attend and take an Account of the Strength and Quantity of such Spirits; and if any Rectifier or Compounder who shall receive Spirits into his Possession shall fail to give such Notice, and deliver such Permit as aforesaid, or shall break Bulk, or draw off any Part of such Spirits, or add Water or anything thereto, or in any respect alter the same, or tap or open any Cask, or alter or change any Package containing Spirits, or the Spirits therein removed, before the proper Officer shall have taken an Account of the Strength and Quantity thereof, all such Spirits, or a Quantity equal thereto, shall be forfeited, and may be seized out of any Part of the Stock of such Rectifier or Compounder, and he shall forfeit the Sum of Two hundred Pounds; but if the proper Officer shall neglect to attend, for the Purpose of taking such Account as aforesaid, within One Hour after receiving such Notice, no Forfeiture or Penalty shall be incurred by the Rectifier or Compounder for any such Offence.

Rectifier or Compounder receiving Spirits not to break Bulk before the Officer to whom Notice shall be given take an Account of the Strength and Quantity.

CLXI. Where the Strength of any Part of the Stock of a Rectifier or Compounder, by being mixed or compounded with Sugar, Syrup, Seeds, Fruit, or any other Ingredient or Material, cannot be ascertained by the Hydrometer, he shall immediately, or on being required by any Officer, cause the true Quantity and Degree of Strength of the Spirits so mixed to be legibly marked on the Outside of the Cask or Vessel containing the same; and if the Quantity or Degree of Strength of such Spirits shall be found to have been untruly marked on the Outside of the Cask or Vessel, or if the Rectifier or Compounder shall, upon being required by the Officer, neglect immediately to mark the Quantity and Degree of Strength of such Spirits, or shall not continue such Mark until all the Spirits in such Cask or Vessel shall be removed and taken therefrom, such Spirits, Syrup, Seeds, Fruit, and other Ingredients, together with the Casks and Vessels containing the same, shall be forfeited, and the Rectifier or Compounder shall also forfeit the Sum of Fifty Pounds.

Rectifiers or Compounders to mark the Quantity and Strength of mixed or compounded Spirits on the Casks containing the same.

CLXII. A Rec-

Spirits.

At what Strength and in what Quantities Rectifiers and Compounders may send out compounded Spirits and Spirits of Wine.

CLXII. A Rectifier or Compounder may lawfully sell and send out, accompanied with a lawful Certificate, any Quantity, not being less than Two Gallons, of compounded Spirits, at any Strength not exceeding Twenty-five *per Centum* over Hydrometer Proof, and any Quantity not being less than Two Gallons of Spirits of Wine; and if any Plain *British* Spirits or any Foreign or Colonial Spirits not being Spirits of Wine, or if any other Spirits not being compounded Spirits, or if any compounded Spirits, except by Permit or with a Certificate, and of such Strength as aforesaid, and not being less than Two Gallons at any One Time, shall be sold or sent out by any Rectifier or Compounder contrary hereto, he shall forfeit the Sum of Fifty Pounds, and all such Spirits, with the Casks or other Packages containing the same, and all Horses, Cattle, Carriages, and Boats made use of in removing such Spirits, shall also be forfeited.

Strength of Spirits of Wine to be 43 per Cent. over Proof at the least, and to be expressed in the Certificate.

CLXIII. Spirits of Wine shall be made and kept of the Strength of Forty-three *per Centum* over Hydrometer Proof at the least, and the true Strength of Spirits of Wine shall be expressed in the Certificate granted for the Removal thereof, and shall be taken account of by the Officer in the Stock of every Rectifier or Compounder according to the actual Strength thereof; and if any Spirits of Wine shall be kept or removed of less Strength than as aforesaid, or be mixed with Foreign Wine, or shall be removed without a Certificate expressing the true Strength thereof, such Spirits of Wine shall be forfeited, and the Rectifier or Compounder shall forfeit the Sum of Two hundred Pounds.

As to Dealers and Retailers.

Dealers and Retailers to make Entry of Premises and Utensils.

CLXIV. Every Dealer and Retailer respectively shall make a true and particular Entry in Writing signed by him of every Building, Room, or other Place, and of every Vessel or Utensil, and of all standing or fixed Casks intended to be used by him for the keeping of Spirits, and such Entry shall be made by delivering the same to the proper Officer; and every such Building, Room, Place, Vessel, Utensil, and Cask shall be distinguished by a particular Letter or Number, and shall be described in such Entry by a corresponding Letter or Number.

At what Strength British Spirits may be kept and sent out of Stock by Dealers or Retailers.

CLXV. No Dealer or Retailer shall receive or have in or send out from his Stock or Possession any *British* Spirits (except Spirits of Wine) of any Strength exceeding that at which licensed Distillers and Rectifiers can send out Spirits of the like Denomination from their Stock or Possession, or any Spirits of Wine of less Strength than Forty-three *per Centum* above Hydrometer Proof, on pain of forfeiting

Spirits.

forfeiting the Sum of Fifty Pounds, and all Spirits, and the Casks and Packages containing the same, received, had, or sent out contrary hereto.

CLXVI. Upon some conspicuous Part of every standing or fixed Cask used by any Dealer or Retailer for holding Spirits in Stock, and on the Outside of both of the Heads or Ends of every rolling or moveable Cask used by him for keeping or delivering out Spirits, there shall be legibly painted with Oil Colour, or cut or branded, the full and true Number of Gallons which the Cask is capable of containing; and every such Cask which shall be used without having the full and true Number of Gallons which the same is capable of containing so cut, branded, or painted thereon as aforesaid shall, together with the Spirits contained therein, be forfeited, and the Dealer or Retailer shall also forfeit the Sum of Fifty Pounds for every such Cask.

Casks used by Dealers and Retailers in Stock or for delivering out Spirits to have the true Content marked thereon.

CLXVII. In all Cases where the true Strength of any Part of the Stock of Spirits of a Dealer or Retailer, by being mixed or compounded with Sugar, Syrup, Seeds, Fruit, or any other Ingredient or Material, cannot be ascertained by *Sykes's* Hydrometer, the Dealer or Retailer shall, immediately on being required so to do by any Officer, cause the true Quantity and Degree of Strength of such Spirits to be legibly marked on the Outside of every Cask or Vessel containing the same respectively; and if the Quantity and Strength of any Spirits shall be found to be untruly marked as aforesaid, or if any Dealer or Retailer, upon being required by any Officer, shall refuse or neglect immediately to mark the Quantity and Strength of such Spirits as aforesaid, all such Spirits, Syrup, Seeds, Fruit, and other Ingredients, together with the Casks and Vessels containing the same, shall be forfeited, and the Dealer or Retailer shall forfeit the Sum of Fifty Pounds; but the said Penalty and Forfeiture shall not be incurred by reason of the marking on any Cask the Strength expressed in the Permit or Certificate with which the Compounds therein contained were received into Stock, no Alteration having been since made therein.

Dealers and Retailers to mark the true Strength and Quantity of compounded Spirits on their Casks.

CLXVIII. Every Retailer, not being entered and licensed also as a Dealer, who shall sell, send out, or deliver Spirits to any Rectifier or Compounder, or Dealer or Retailer, or who shall buy or receive Spirits from any other Retailer, not being a licensed Dealer, shall forfeit the Sum of Fifty Pounds; and every Dealer, not being entered and licensed also as a Retailer, who shall sell, send out, or deliver Spirits in a less Quantity than Two Gallons of Spirits of

Penalty on Retailer not licensed as a Dealer sending out Spirits to a Rectifier, Dealer, or Retailer, or receiving Spirits from another Retailer, and on Dealer not licensed as a Retailer selling

Spirits.

less than Two
Gallons of
Spirits.

the same Denomination at a Time to the same Person shall also forfeit the like Sum.

Licensed
Dealers
taking out
an additional
Licence may
retail and
send out
Foreign
Liqueurs
in Quantities
not exceed-
ing a Gallon
without
Certificate.

CLXIX. Provided always, That any Person duly licensed as a Dealer in Spirits may take out an additional Licence authorizing him to sell by Retail any Quantity (the same not being less than One reputed Quart Bottle, or in the Bottles in which the same may have been imported,) of Foreign Liqueurs, not to be drunk or consumed upon the Premises; and any licensed Dealer taking out such additional Licence may send out or deliver Foreign Liqueurs without the Certificate herein-after mentioned, if the Quantity does not exceed One Gallon at a Time, and such Liqueurs are not sent to the Stock of any Dealer or Retailer.

As to Certificates and Permits for the Removal of Spirits.

Every Recti-
fier, Dealer,
and Retailer
to provide a
Book for
entering
therein the
Particulars
of Spirits
received and
sent out by
him.

CLXX. Every Rectifier, Dealer, and Retailer respectively shall provide himself with a Book prepared according to a Pattern, to be given to him on his Application to the proper Officer, and shall, on the same Day on which he receives any Spirits into his Stock or Possession, and at such Time on that Day as he may be requested to do so by any Officer, and if not so requested then at latest before the Expiration of that Day, write and enter in such Book, and in the proper Columns respectively prepared for the Purpose, the Date when, and the Christian and Surname of the Person, or the Name of the Firm, from whom and of what Place the Spirits were received, the Number of Gallons, and the Kind or Quality of the Spirits, and the Strength thereof; and every Rectifier, Dealer, and Retailer respectively shall also on the same Day on which he shall send out of his Stock or Possession any Spirits in a Quantity requiring a Certificate as herein-after mentioned, and at such Time on that Day as he may be requested as aforesaid, and if not so requested then at latest before the Expiration of that Day, write and enter in like Manner in the said Book the Day when and the Christian and Surname of the Person, or the Name of the Firm, and of what Place, to whom such Spirits were sent, the Quantity, and the Kind or Quality of such Spirits, and the Strength thereof, and also the Number of Gallons and the Fractions of a Gallon at Proof; and every such Book shall be at all Times kept in some public and open Place of the entered Premises of the Rectifier, Dealer, and Retailer respectively, for the Inspection of the Officers; and any Officer may examine such Book, and take any Extract therefrom; and every such Book, after it has been filled up as aforesaid, shall be preserved by the Rectifier, Dealer, or Retailer for a Period of not less than Twelve Months, and during such Time shall be produced by him to every Officer demand-
ing

Spirits.

ing the same; and if any Rectifier, Dealer, or Retailer shall refuse or neglect to provide such Book, or to make due Entries therein as aforesaid, or shall cancel, alter, obliterate, or destroy any Part of such Book, or any Entry therein, or make any false Entry therein, or hinder or obstruct any Officer from or in examining such Book, or making any Minute therein, or taking any Extract therefrom, or if such Book shall not be preserved or not produced by the Rectifier, Dealer, or Retailer as herein-before directed, such Rectifier, Dealer, or Retailer offending herein shall forfeit the Sum of One hundred Pounds.

CLXXI. A Certificate Book, prepared with proper printed Forms for the Purposes herein-after mentioned, shall be delivered by the proper Officer to every Rectifier, Dealer, and Retailer respectively who shall request the same, in Writing, of such Officer; and every Rectifier, Dealer, and Retailer respectively, on Receipt of such Book, shall acknowledge the same in Writing under such Request, or as the Commissioners may direct; and no Spirits whatever shall be sold, sent out, or delivered from the Stock or Possession of a Rectifier or Dealer, nor any Spirits exceeding the Quantity of One Gallon of Spirits of the same Denomination at a Time for the same Person shall be sold, sent out, or delivered from the Stock or Possession of a Retailer, without a Certificate filled up, and cut out progressively from the printed Forms contained in such Book, and signed by the Rectifier, Dealer, or Retailer, or by some Person on his Behalf, with the Addition to his Signature of his Occupation (whether Rectifier, Dealer, or Retailer), certifying the Person from whom, the Place from whence, and the Day and Hour of the Day when the Spirits are sent out or delivered, the Number of Casks or other Packages in which the same are sent out, the Quantity, and Kind or Quality and Strength thereof, the Christian and Surname of the Person or the Name of the Firm to whom sold, and the Place to which, and the Conveyance by which, the same are to be sent; and every Rectifier, Dealer, and Retailer respectively, before such Certificate is cut from its Counterpart, shall make a corresponding Entry in such Counterpart of the same Particulars as are stated in the Certificate; and such Certificate shall accompany the Spirits on the Removal thereof, and shall be delivered to the Person to whom the Spirits are sold, sent out, or delivered; and every Rectifier, Dealer, and Retailer respectively shall keep the said Certificate Book in some public and open Part of his entered Premises, for the Inspection of the Officers; and when such Certificate Book is completely used by filling up the same as aforesaid, or when demanded by the proper Officer, the Rectifier, Dealer, or Retailer shall return the same to the proper Officer, who shall give a Receipt for the same, and, if requested as aforesaid,

All Spirits sold by Rectifiers or Dealers, and also (when the Quantity exceeds a Gallon) by Retailers, to be accompanied by a Certificate.

Spirits.

aforesaid, shall thereupon deliver to him a new Certificate Book, to be acknowledged and kept by him as aforesaid; and every Rectifier or Dealer who shall sell, send out, or deliver any Spirits without such Certificate as aforesaid, and every Retailer who shall sell or send out any Spirits exceeding the Quantity of One Gallon of Spirits of the same Denomination at a Time for the same Person, without such Certificate as aforesaid, and every Rectifier, Dealer, and Retailer respectively who shall not make a corresponding Entry in the Counterpart of such Certificate as aforesaid, or who shall not keep or return such Book as aforesaid, or who shall hinder or obstruct any Officer in examining such Book, or making any Minute therein or Extract therefrom, or who shall cancel, alter, obliterate, or destroy any Part of such Book or any Entry therein, or who shall make any false Entry therein, shall forfeit the Sum of One hundred Pounds, and all Spirits sent out or delivered as aforesaid without such Certificate shall also be forfeited; but the said Penalty or Forfeiture shall not be incurred by reason of the Strength of the Spirits not agreeing with the Certificate accompanying the same, if the Strength thereof is not more than One *per Centum* above or Two *per Centum* below that expressed in the Certificate.

Penalty on
Rectifiers,
Dealers, and
Retailers for
improper
Use of Cer-
tificates.

CLXXII. And if any Rectifier, Dealer, or Retailer shall cut or separate any such Certificate or Form of Certificate from its Counterpart, except on the Occasion of his sending out Spirits from his Stock, and for the Purpose of the Certificate properly filled up accompanying such Spirits, or if any Rectifier, Dealer, or Retailer shall cut or separate any Certificate or Form of Certificate from its Counterpart without first filling up the Certificate or Form with the several Particulars and according to the Directions herein in that Behalf mentioned, he shall forfeit the Sum of One hundred Pounds; and upon the Hearing of any Information for the Recovery of the said Penalty, and upon any Appeal in relation thereto, Proof of the Non-entry by the Rectifier, Dealer, or Retailer, upon the Counterpart of any Certificate or Form cut or separated therefrom, of the Particulars required by Law to be entered upon such Certificate and Counterpart respectively, on the Occasion of his sending out Spirits, shall be sufficient Evidence that the Certificate or Form was cut and separated by him from its Counterpart, not upon the Occasion of his sending out Spirits from his Stock, and for the Purpose of such Certificate properly filled up accompanying such Spirits, and the Rectifier, Dealer, or Retailer shall be convicted of such Offence accordingly.

Penalty for
fraudulently
using a Cer-

CLXXIII. If any Rectifier, Dealer, or Retailer shall fill up and cut out from any Certificate Book delivered to him any Certificate as
for

Spirits.

for the Removal of Spirits from his own Stock, and use such Certificate, or cause or suffer the same to be used for any other Purpose than to accompany the actual Removal and Delivery of the Spirits therein expressed, or shall deliver or part with, to any Person whatever, any Certificate or Form of Certificate cut out from such Book as aforesaid, although not filled up, or if any Rectifier, Dealer, or Retailer or other Person shall use any Certificate or Form of Certificate, whether filled up or not, so that the Account of Spirits kept or checked by any Officer, or any Examination of Spirits by any Officer, is or may be frustrated or evaded, such Rectifier, Dealer, Retailer, or other Person so offending shall forfeit the Sum of Five hundred Pounds ; and every Person having a Licence to rectify, deal in, or retail Spirits shall, upon being convicted of any such Offence as aforesaid, forfeit such Licence, and no new Excise Licence shall be granted to such Person so convicted for the Remainder of the current Year of any Licence so forfeited.

tificate for
any Purpose
other than
the due
Removal of
Spirits.

CLXXIV. No Rectifier, Dealer, or Retailer shall receive any Spirits not accompanied by a true and lawful Permit or Certificate as the same are respectively required by Law, and every Rectifier, Dealer, and Retailer respectively shall, immediately on receiving a Permit or Certificate, cancel the same by writing in large Letters in Ink across such Permit or Certificate, or in the Space prepared for that Purpose, the Word "Received," and the Day and Hour when received, or shall otherwise permanently cancel such Permit or Certificate by Lines drawn in Ink across the same, so as to prevent it from being again used for the Removal of Spirits ; and every Rectifier, Dealer, or Retailer who shall receive any Spirits without the same being accompanied by a true and lawful Permit or Certificate, as by Law required, shall forfeit the Sum of One hundred Pounds ; and all such Spirits, or an equal Quantity of Spirits of a like Kind, to be taken out of any Part of his Stock, shall also be forfeited ; and every Rectifier, Dealer, or Retailer receiving any Permit or Certificate who shall not cancel the same as aforesaid shall forfeit the Sum of Fifty Pounds.

Rectifier,
Dealer, or
Retailer not
to receive
Spirits with-
out a Permit
or Certifi-
cate, and the
same to be
cancelled on
Receipt
thereof.

CLXXV. All Permits and Certificates received with Spirits by a Rectifier, Dealer, or Retailer shall be preserved, after being cancelled as aforesaid, and shall be delivered by him to the Officer who shall first inspect his Premises after the Receipt thereof ; and for any Neglect or Default in this respect the Rectifier, Dealer, or Retailer shall forfeit the Sum of Fifty Pounds for every such Permit or Certificate ; but the Penalty shall not be incurred if the Permit or Certificate have been lost or destroyed after the Expiry of Three Months from the Date thereof.

Permits and
Certificates
to be pre-
served and
delivered to
the Officer.

Spirits.

Stock of Dealer or Retailer may be taken by an Officer, and any Excess found therein to be forfeited.

CLXXVI. Any Officer may, at any Time, take an Account of the Quantity of all Spirits in the Stock or Possession of a Dealer or Retailer, and if it be found that the Quantity of Spirits remaining in the Stock or Possession of such Dealer or Retailer exceeds the Quantity which ought to be therein, as appears on balancing the Book by this Act directed to be kept by him of Spirits received into and sent out of his Stock or Possession (all Spirits being for that Purpose computed at Proof), the Excess shall be deemed to be Spirits illegally received; and a Quantity of Spirits equal to such Excess shall be forfeited, and may be seized by any Officer out of any Part of the Stock of such Dealer or Retailer, who shall also forfeit the Sum of Twenty Shillings for every Gallon of such Excess; and it shall also be lawful for any Officer to enter into the Premises of a Dealer or Retailer, and to examine and take Samples of any Spirits in his Stock or Possession, paying for such Samples the usual Price thereof.

Distiller, Rectifier, Dealer, and Retailer to assist Officer in taking Stock.

CLXXVII. Every Distiller, Rectifier, Dealer, and Retailer respectively shall, when required by any Officer, assist him by a sufficient Number of Servants in taking account of his Stock, on pain of forfeiting the Sum of Fifty Pounds for any Neglect or Refusal so to assist.

Distiller may not carry on the Trade of a Dealer at any Place within the Distance of Two Miles from his Distillery unless such Place be approved by the Commissioners.

CLXXVIII. No Distiller shall be licensed to carry on the Trade of a Dealer in Spirits at any Place within the Distance of Two Miles from his Distillery, unless such Place shall first be approved by the Commissioners; and in any Case in which a Distiller shall, with the Approbation of the Commissioners, carry on such Trade of a Dealer at any Place within the Distance aforesaid from his Distillery, no Spirits shall be sent out or removed from his Stock or Possession, either as a Dealer or a Distiller, without being accompanied by a Permit granted by the proper Officer, on pain of Forfeiture of such Spirits, and of such Penalty as by Law is imposed on a Distiller for sending out or removing Spirits without a Permit.

Retailer not to be concerned in any Distillery, &c. within Two Miles of his Premises, and no Retailer to be licensed in any Premises having a private Communication

CLXXIX. No Retailer shall be a Distiller, Rectifier, or Compounder keeping or using a Still, or be in any Manner interested or concerned in the Trade or Business of a Distiller, or of such Rectifier or Compounder, at any Premises within Two Miles of the Place at which he is entered or licensed to carry on the Business of a Retailer; and no Person shall be licensed as a Retailer in any House or Premises having any Communication or Way internally or through any enclosed or private Yard, Field, Passage, or private Road or Place, or otherwise than by a public Carriageroad, with any House or Premises entered or used by any Distiller or by any Rectifier or Compounder keeping or using a Still, and if any
Retailer

Spirits.

Retailer shall be a Distiller, or a Rectifier or Compounder keeping or using a Still, or in any Manner interested or concerned in any such Trade or Business, contrary hereto, or if any Person shall be licensed as a Retailer in any House or Premises contrary hereto, he shall forfeit the Sum of Two hundred Pounds.

CLXXX. If any Person shall receive or buy or procure any Spirits otherwise than from a licensed Distiller, Rectifier, Compounder, Dealer, or Retailer, whose Name is painted over the outward Door of his entered Premises in the Manner required by Law, or at some public Sale of Spirits sold under the Direction of the Commissioners of Inland Revenue or the Commissioners of Customs, the Person so offending shall forfeit the Sum of Five hundred Pounds; but such Penalty shall not be incurred by reason of receiving or buying Foreign or Colonial Spirits from the proper Warehouse of Customs in which the same have been deposited on the due Importation thereof, or receiving or buying *British* Spirits from a Warehouse in which the same have been deposited before Payment of Duty, or whilst the same are lying openly on the Quays on which such *British* Spirits have been lawfully landed on due Removal thereof from one Part of the United Kingdom to another, and from a licensed Distiller or Dealer in the Case of *British* Spirits.

with a Distillery, &c.

No Spirits to be purchased except from licensed Traders, or at Customs or Excise Sales or Warehouses.

CLXXXI. No Spirits shall be sent out of the Stock or Possession of any Distiller, nor shall any Spirits be removed from the Distillery, Stillhouse, Building, or other Place wherein the same were made or kept by any Distiller, without a Permit first granted and signed by the proper Officer, upon a Request Note subscribed by such Distiller, or by some Person on his Behalf, and delivered to the Officer, specifying therein the Quantity and Strength of the Spirits, and also specifying the Casks or other Vessels containing the same, the Person from whom and Place from which, and the Person to whom and the Place to which, such Spirits are to be sent, and by what Mode of Conveyance the same are intended to be sent, and whether by Land or by Water, which Permit shall be made by the Officer to correspond in respect to all the Particulars aforesaid with the Request Note; and a reasonable Time shall be limited and specified in the Permit during which the same is to be in force; and no Permit shall be valid or of any Effect if it shall be granted on any Request Note not made conformably to the Directions herein contained; and all Spirits which shall be sent out, removed, or carried, or found removing or carrying, without such Permit as aforesaid, together with the Casks, Vessels, and other Packages containing the same, and also the Boats and other Vessels, and the Horses and other Cattle and Carriages, made use of in the Removal or Conveyance thereof, shall be forfeited; and if any Distiller shall send out, deliver, or carry, or knowingly permit or suffer

No Spirits to be removed from the Stock of a Distiller, without a Permit.

to

Spirits.

to be sent out, delivered, or carried, any Spirits from his Stock or Possession, or from any House, Building, or other Place wherein the same were made, or kept by him, without such Permit as aforesaid, or with any Permit not corresponding with the Spirits in Quantity and Strength, he shall, over and above the Forfeiture of the said Spirits, forfeit the Sum of Twenty Shillings for every Gallon of the Spirits so sent out, carried, or conveyed, of whatever Strength the same may be, and whether the same shall or shall not be seized: Provided always, that no Permit shall be granted to a Distiller for any less Quantity of Spirits than Nine Gallons contained in One Cask.

Rectifier, Compounder, Dealer, or Retailer not to receive any Spirits without Permit or Certificate, nor any Person carry the same.

CLXXXII. If any Rectifier or Compounder, or Dealer or Retailer, shall receive, or knowingly suffer to be received, into his Stock or Possession, or shall suffer any other Person, for his Use or Account, to receive any Spirits, without the same being accompanied with a true and lawful Permit or Certificate duly granted, or if any Carrier, Boatman, or other Person shall knowingly carry, remove, or transport, or by means of his Horse, Cattle, Cart, Vessel, Boat, or other Conveyance shall knowingly suffer to be carried, removed, or transported, or shall be aiding in carrying, removing, or transporting, any Spirits which by Law ought to be accompanied with a Permit or Certificate, without being accompanied with a true and lawful Permit or Certificate duly granted in that Behalf, every Person so offending shall forfeit the Sum of Two hundred Pounds, over and above every other Penalty and Forfeiture to which he may be liable by Law; and all such Spirits, and the Packages in which the same shall be contained, and every such Horse, Cart, Vessel, Boat, and other Conveyance, and all such Cattle, shall also be forfeited.

No Spirits to be sent out or received into Stock unless the Permit or Certificate shall truly express the Strength.

CLXXXIII. No Distiller, Rectifier, or Compounder shall send out or remove from his Stock or Possession, nor shall any Rectifier or Compounder, or Dealer or Retailer, receive into his Stock or Possession, any Spirits unless the Permit or Certificate accompanying the same shall truly express the Sort or Kind and Strength at the Time of the Removal thereof; and all Spirits so removed, sent out, or received, not being accompanied with a true and lawful Permit or Certificate, as by Law required, expressing the Sort or Kind and Strength thereof, shall be forfeited, and the Distiller, Rectifier, or Compounder so sending out, and the Rectifier or Compounder, or Dealer or Retailer, so receiving such Spirits, shall respectively forfeit the Sum of One hundred Pounds; and no Rectifier or Compounder or Dealer shall have (except as after mentioned) Credit in Stock for any greater Quantity of Spirits received or found therein than for the Quantity, computed at Proof, brought in with such Permit or Certificate as aforesaid delivered to the Officer.

Rectifiers and others to have Credit for the Quantity expressed in the Permit.

CLXXXIV. No

Spirits.

CLXXXIV. No Spirits of any Kind whatever exceeding the Quantity of One Gallon of Spirits at a Time, of the same Denomination, for the same Person, shall be removed from any One Place to any other Place without a true and lawful Certificate of the proper Officer of Customs, if the Spirits be removed from a Customs Warehouse (unless the same be under Bond on Removal from one such Warehouse to another Warehouse), or without a true and lawful Certificate from a Rectifier, or a Dealer or Retailer, if the Spirits be removed from the Stock of any such Trader, or without a true and lawful Permit if the Spirits be removed from the Stock or Possession of any other Person or from any Excise Warehouse; and all such Spirits found removing or removed, without such Permit or Certificate accompanying or having accompanied the same on the last Removal thereof (unless the same be under Bond as aforesaid), shall be forfeited, and every Person in whose Possession the same are found shall forfeit the Sum of One hundred Pounds, or treble the Value of such Spirits, at the Election of the Commissioners of Inland Revenue, or the Commissioners of Customs, or of the Person who shall prosecute for such Penalty.

All Spirits exceeding One Gallon to be removed by Permit or Certificate, otherwise Penalty and Forfeiture

CLXXXV. Any Officer of Excise or Customs, and any Officer of the Peace having a Commission from the Commissioners of Inland Revenue, may stop and detain any Person found carrying or removing any Spirits, and may examine such Spirits, and require the Production of a Permit or Certificate authorizing the Removal of the same; and if any Permit or Certificate be produced agreeing with the Spirits in all respects, such Officer may endorse thereon the Time and Place of such Examination; and if any Spirits exceeding the Quantity of One Gallon of Spirits of the same Denomination at a Time, for the same Person, shall be carried or removed by any Person, without a true and lawful Permit or Certificate accompanying the same and authorizing the Removal thereof, or if any Person found carrying or removing Spirits, in such Quantity as aforesaid, shall not, on being stopped or detained by any such Officer as aforesaid, forthwith produce a true and lawful Permit or Certificate authorizing the Removal thereof, the Person so offending shall incur the Penalty of One hundred Pounds; and any such Officer as aforesaid may arrest and detain the Offender, and convey him before a Justice of the Peace, who shall hear and determine, as soon afterwards as practicable, the Charge against the Person so arrested, and on his Confession, or on due Proof upon Oath of his Offence, convict him in the said Penalty; and no such Penalty shall be mitigated by any such Justice below the Sum of Ten Pounds; and every Person so convicted shall, immediately on such Conviction, pay down into the Hands of such Officer, or (if he be an Officer of the Peace, then) into the Hands of the Clerk of such Justice, for the Order and Direction of the Commissioners, the said

Persons removing Spirits in any Quantity exceeding One Gallon, and not producing a proper Permit, or Certificate may be arrested, and convicted, and on Non-payment of the Penalty may be imprisoned.

Spirits.

Penalty ; and if the Person so convicted shall not forthwith pay down such Penalty, the Justice, by Warrant under his Hand, shall commit him to any Gaol or Prison of the County or Place, there to be kept to Hard Labour for any Time not exceeding Six Calendar Months nor less than One Calendar Month, unless the Penalty shall be sooner paid.

Penalty for sending out or receiving Spirits without Permit, or for the fraudulent Use of Permits.

CLXXXVI. If any Person shall deliver, remove, or receive any Spirits, for the Removal of which a Permit is by Law required, without such Permit, or any greater Quantity of Spirits, or of a different Kind or Quality or Strength, than shall be expressed in the Permit, or, having obtained a Permit, shall not send out therewith the Spirits therein described, or return the said Permit to the proper Officer within the Time by Law required, or if any Person shall request, obtain, or use any Permit, or shall cause or suffer any Permit to be requested, obtained, or used, for any other Purpose than to accompany the actual Removal and Delivery of the Spirits as therein expressed, or shall produce, or cause or suffer to be produced, to any Person, any Permit as having been received with any Spirits other than as aforesaid, or shall in any Manner use, or cause or suffer to be used, any Permit so as that any Account of Spirits kept or checked by any Officer may be frustrated or evaded, the Person so offending shall forfeit the Sum of Five hundred Pounds, over and above all other Penalties and Forfeitures whatever ; and every Permit used for any other Purpose than to accompany the Removal and Delivery of the Spirits for which the same was granted, and as therein expressed, shall be deemed to be a false Permit, and such unlawful Use thereof shall (over and above all other Penalties and Forfeitures) subject the Person so using the same to all Penalties and Forfeitures imposed by Law upon any Person for using, giving, or receiving any false Permit ; and every Person having a Licence to distil, rectify, or compound, deal in, retail, or sell Spirits, shall, upon being convicted of any such Offence as aforesaid, forfeit such Licence, and no new Excise Licence shall be granted to him for the Remainder of the current Year of any Licence so forfeited.

If a Permit or Certificate be not delivered with Spirits sold they shall be forfeited to the Buyer, and double the Price.

CLXXXVII. If a true and lawful Permit or Certificate shall not be sent with any Spirits to the Buyer thereof, such Spirits shall, if the same be not seized in the Transit for Want of such Permit or Certificate, be forfeited to the Buyer thereof, and the Seller shall be rendered incapable of recovering the same, or the Value or Price thereof, in any Court of Law or Equity ; and the Seller in such Case shall, over and besides the Loss of the said Spirits, forfeit double the Value of or Price agreed to be paid for the same, including the Duty thereon.

CLXXXVIII. Every

Spirits.

CLXXXVIII. Every Permit and Certificate respectively for the Removal of Spirits shall be granted and issued, obtained and used, under the Rules, Regulations, and Provisions of any Act of Parliament regulating the granting and issuing of Permits and Certificates for the Removal or Conveyance of exciseable Goods, or in any Manner relating to such Permits or Certificates (except so far as the same may be altered and otherwise directed by this Act), and all Clauses, Provisions, Fines, Penalties, and Forfeitures inflicted or imposed by any such Act shall extend to and be applied in the Execution of this Act, and to every Permit and Certificate respectively which shall be granted for the Removal of any Spirits, and to the Persons issuing, obtaining, or using the same.

Permits and Certificates for the Removal of Spirits to be granted under the Regulations of the Permit and Certificate Laws.

As to Scales, Weights, Measures, and Fastenings to be provided by Excise Traders.

CLXXXIX. Every Excise Trader under this Act shall provide sufficient and just Scales and Weights, and a Set of Standard Measures, for the Purpose of weighing, measuring, and taking an Account of the Spirits, Goods, and Commodities in his Warehouse, Stock, or Possession, and of any Casks or Vessels used for the Purpose of containing such Spirits, Goods, or Commodities; and such Weights and Measures shall be of such Denominations respectively as the Commissioners shall require; and the Excise Trader shall maintain and keep such Scales and Weights and Measures in such proper and convenient Place in his Distillery, Warehouse, or other entered Premises as the Supervisor shall approve, and so that the same shall be at all Times ready for the Use of the Officers; and the Excise Trader shall permit and suffer any Officer to use the same for the Purpose aforesaid, and shall, with his Servants and Workmen, whenever thereto required by any Officer, weigh or measure, and assist him in weighing or measuring, as he may require, and in taking an Account of, any such Spirits, Goods, and Commodities as aforesaid; and for any Refusal or Neglect on the Part of any Excise Trader to comply with any Direction or Provision in this Clause contained he shall forfeit the Sum of One hundred Pounds; and if any Scales or any Weight or Measure which shall be so provided shall be false or unjust or incorrect, or if any Excise Trader shall use, or permit or suffer to be used, any false, unjust, or insufficient Scales or Weight or Measure in the weighing or measuring of any Spirits or other Goods or Commodities, or shall practise any Device or Contrivance by which any Officer may be prevented from or deceived in taking the just and true Quantity, Weight, or Measure of any Spirits, Goods, or Commodities, or of any Casks or Vessels, the Excise Trader so offending shall forfeit the Sum of Two hundred Pounds,

Excise Traders to keep sufficient Scales, Weights, and Measures and aid the Officers in using the same.

Penalty for providing false Scales, Weights, or Measures, and for practising Fraud to prevent a true Account being taken.

Spirits.

Pounds, and all false, unjust, or insufficient Scales, Weights, and Measures respectively shall be forfeited.

All Fastenings (except Locks) for the Security of Warehouses, Storerooms, and Utensils to be provided at the Expense of the Excise Trader.

CXC. Wherever any Warehouse, Storeroom, or other Room or Place, or any Furnace, or any Still or other Vessel, or any Pipe, Plug, Cock, or other Utensil belonging to any Excise Trader, is by this Act directed to be secured and locked by the Officers, all fit and proper Fastenings for the Purpose of enabling the Officers to affix Locks thereto, or otherwise to secure the same, shall be provided and affixed, repaired and renewed from Time to Time by the Excise Trader to the Satisfaction of the proper Supervisor for the Time being, or other superior Officer, or otherwise such Supervisor or Officer shall provide and affix, and repair or renew, such Fastenings at the Expense of the Excise Trader, who shall pay to the proper Collector or Supervisor, on Demand, the Cost or Expense incurred thereby, on pain of forfeiting the Sum of One hundred Pounds for any Neglect or Refusal so to do; but all Locks or Keys necessary for the Purpose aforesaid shall be provided by the Commissioners, at the Expense of the Revenue; and if any Excise Trader, or his Servant or Workman, shall wilfully destroy or damage any such Fastening as aforesaid, or any Lock or Key belonging thereto, or any Lock Label, or shall by any means open, take off, or remove any Lock or Fastening, or Lock Label, or make any Way or Entrance, or improperly gain Access or Admittance into any Warehouse, Storeroom, or other Room or Place, Furnace, Still, or Vessel, Pipe, Plug, Cock, or other Utensil, or have any Fastening, Cock, Pipe, Plug, or Pump so constructed that Security intended to be obtained by any Lock or Fastening may be defeated, the Excise Trader shall, whether such Offence be committed by himself or his Servant or Workman, forfeit the Sum of Five hundred Pounds.

Locks and Keys to be provided at the Expense of the Revenue.

Penalty for removing or damaging Locks or Fastenings.

Supplying Spirits to be unlawfully retailed, and having in possession Spirits not Duty-paid.

Penalty on Persons selling Liquors to be unlawfully retailed or consumed by others.

CXCI. If any Person shall knowingly sell or deliver or cause to be sold or delivered any Quantity of Spirits to any other Person, to the end that the same may be unlawfully retailed or consumed or carried into Consumption, the Person so offending shall forfeit, over and above all other Penalties, the Sum of One hundred Pounds.

Persons knowingly having in Possession Spirits for which the Duties have

CXCII. If any Person shall knowingly buy, or receive, or have in his Possession, any Spirits after the same shall have been removed from the Place where the same ought to have been charged with the Duty payable in respect thereof, and before the Duty to which the same shall be liable has been charged and paid or secured to be paid

Spirits.

paid, or before such Spirits have been lawfully condemned as forfeited, such Person, whether he have or claim any Property or Interest therein or not, shall forfeit treble the Value of such Spirits, according to and at the Rate and Price which the best Spirits of the like Kind and Strength shall sell for in *London* at the Time when such Penalty shall be incurred, and the Spirits shall also be forfeited.

not been paid to forfeit the same, and Treble Value.

Retailing and using Spirits in Gaols.

CXCIII. No Licence shall be granted for the retailing of Spirits within any Gaol, Prison, or House of Correction, and all Licences granted to the contrary hereof shall be void and of no Effect; and if any Gaoler, Keeper or Officer of any Gaol, Prison, or House of Correction, shall sell, use, lend, or give away any Spirits, or knowingly permit or suffer any Spirits to be sold, used, lent, or given away in such Gaol, Prison, or House of Correction, or brought into the same, other than and except such Spirits as shall be prescribed or given by the Prescription and Direction of a regular Physician, Surgeon, or Apothecary, and supplied in pursuance of such Prescription from the Shop of some regular Apothecary, such Gaoler, Keeper, or Officer shall forfeit the Sum of One hundred Pounds, and if, being convicted of any such Offence, he shall again offend in like Manner, and be thereof a Second Time lawfully convicted, such Second Offence shall be deemed a Forfeiture of his Office.

No Licence to be granted for retailing Spirits within Gaols or Houses of Correction, nor shall Spirits be used there except such as shall be medicinally prescribed.

CXCIV. Any Justice of the Peace, upon Information upon Oath that any Spirits are kept and disposed of in any Gaol, Prison, or House of Correction, may enter and search, or authorize and empower by Warrant under his Hand any Constable, Headborough, or other Peace Officer to enter and search, any such Gaol, Prison, or House of Correction; and in case any Spirits shall be found therein (except such as are directed to be used medicinally as aforesaid) such Constable, Headborough, or other Peace Officer shall seize such Spirits, and cause the same to be forthwith staved and destroyed.

Justices, upon Information that Spirits are kept and disposed of in any Gaol, &c., may enter and search, and empower any Constable to seize the same.

Hawking Spirits and selling Spirits in unlicensed Places.

CXCV. No Person shall hawk, or sell, or expose to Sale, any Spirits, by whatever Name the same may be called, in or about the Streets, Highways, or other Places, or in or from any Boat or other Vessel upon the Water, or in any other Manner or Place whatsoever, except in a Place duly licensed for that Purpose, upon pain of forfeiting all such Spirits and the Sum of One hundred Pounds; and any Justice of the Peace may, on his own View or on the Confession of the Party, or by due Proof on Oath made of such

Persons hawking or selling Spirits in unlicensed Places to forfeit the same and a Penalty, and may be committed to the House of

Spirits.

Correction
for Non-
payment.

Offence, convict any Person so offending; and the Person convicted shall immediately on such Conviction pay the said Sum of One hundred Pounds, or some mitigated Amount to which such Justice may think proper to mitigate the same, not being less than One Fourth Part thereof; and on Nonpayment thereof the Justice shall by Warrant under his Hand commit the Offender to Hard Labour in the House of Correction of the County or Place for the Space of Three Calendar Months, to be reckoned from the Day of the said Commitment, and the Person so committed shall not be discharged until he shall have paid the said Sum of Money, or until the full Expiration of the said Three Months.

Justice of
Peace, upon
Information
on Oath, may
issue War-
rant to ap-
prehend Per-
sons hawking
Spirits.

CXCVI. It shall be lawful for any Justice of the Peace, on Information upon Oath made before him against any Person for hawking or selling or exposing to Sale any Spirits contrary to this Act, to issue his Warrant under his Hand, to be directed to any Constable or other ministerial Officer of the Peace, for apprehending such Offender, and bringing him before such Justice, in order to such Offender being dealt with according to Law.

Any Person
may detain a
Hawker of
Spirits, and
give Notice
to a Peace
Officer, who
is to carry
the Offender
before a
Justice.

CXCVII. And it shall also be lawful for any Person whomsoever to seize and detain any Person who shall hawk or sell or expose to Sale in manner aforesaid any Spirits, by whatsoever Name they may be called, for such reasonable Time as may enable him to give Notice to the Constable, Headborough, Tythingman, Churchwarden, Overseer of the Poor, or some other Peace or Parish Officer, who is hereby required to carry the Person so seized and detained before a Justice of the Peace; and such Justice shall proceed to the Examination of the Person so brought before him for such Offence, in the same Manner as if such Person had been apprehended and brought before him under such Warrant as aforesaid.

As to the Acquittal and Reward of Informers.

Either of the
offending
Parties in-
forming
against the
other shall
be acquitted
of his own
Penalty.

CXCVIII. On the Commission of any Offence against this Act, either of the offending Parties who shall first discover and inform against the other, before any Information has been lodged against the informing Party for such Offence, shall, upon Conviction of the Person against whom such Information shall be given, be discharged and acquitted from all Penalties to which, at the Time of such Information given, the informing Party may be liable by reason of any such Offence committed by him; and the Evidence of the informing Party shall, on any Trial touching such Offence, be admitted to prove the Facts thereof or relating thereto.

CXCIX. Where

Spirits.

CXCIX. Where any Person shall be lawfully convicted of any Offence against this Act, and the pecuniary Penalty imposed for such Offence shall not be paid, and cannot be levied, or the Person incurring such Penalty is not able to pay the same, but in lieu thereof is sent to Prison, the Commissioners may cause such Reward as they shall think fit, not exceeding Fifty Pounds in each Case, to be paid to the respective Persons who shall appear to them to be entitled thereto as Informers, and in such Shares and Proportions as they shall think fit, out of any Moneys in their Hands arising from any Penalties or Forfeitures under the Excise Laws.

Informers may be rewarded by the Commissioners, if the Penalty is not paid, and cannot be levied, or if the Offender be sent to Prison.

As to Persons opposing the Law, and Peace Officers refusing to aid in executing it.

CC. If any Person shall, armed with any offensive Weapon, or in a violent Manner, with Staves or Stones, rescue any Offender arrested, or any Goods or Chattels seized under this Act, or shall prevent such Arrest or Seizure, or shall assault, beat, or wound any Officer or other Person acting in his Aid, or any Person who shall have given or be about to give Information against, or shall have discovered or given Evidence against, or be about to discover or give Evidence against, or shall seize or bring to Justice, any Person offending against this Act, or who shall have seized or be about to seize or examine any Goods or Chattels as forfeited under this Act, or shall forcibly oppose the Execution of any of the Powers given by this Act, or who, being so armed, or with such Violence as aforesaid, shall offer or threaten so to do, every Person so offending, and his Aiders and Abettors, thereof lawfully convicted, shall be adjudged to be guilty of Felony, and shall be kept in Penal Servitude for the Term of Seven Years.

Armed Persons opposing the Law or violently rescuing Offenders, or assaulting Officers, Informers, or Witnesses, guilty of Felony, and to be kept in Penal Servitude for Seven Years.

CCI. And if any Constable or other ministerial Officer of the Peace shall refuse or neglect, upon due Notice or Request, or on his own View, to be aiding in the Execution of this Act, he shall, on being thereof duly convicted before a Justice of the Peace, forfeit the Sum of Twenty Pounds.

Penalty on Constable or other Peace Officer not assisting in executing this Act.

As to the Repeal of existing Acts and the Commencement and Operation of the Act.

CCII. The several Acts and Parts of Acts set forth in Schedule (C.) to this Act annexed are hereby repealed, to the Extent to which the same are by such Schedule expressed to be repealed, except as to anything done before the Commencement of this Act, and as to

Acts repealed.

any

Spirits.

any Arrears of Duty, and any Allowance or Drawback, and any Penalty or Forfeiture which shall respectively have become due or payable or been incurred before the Commencement of this Act; and provided always, that all Bonds taken and Licences granted, and all Things done under the Authority or in pursuance of any of the said Acts or Parts of Acts hereby repealed, shall be as valid and effectual as if this Act had not been passed.

Commence-
ment and
Operation of
the Act.

CCIII. This Act, as to the several Clauses and Provisions thereof for the Commencement of which no Day is herein-before expressly mentioned, shall commence on the First Day of *October* One thousand eight hundred and sixty, and shall have Effect throughout the whole of the United Kingdom, save and except as to such Clauses or Provisions thereof as are limited in their Operation to any particular Part of the said United Kingdom, by having the Name of such Part expressly mentioned therein, or by the Subject or Context thereof.

Spirits.

SCHEDULES referred to in the foregoing Act.

SCHEDULE (A.),

Containing a Table to be used in determining the original Specific Gravity of Worts or Wash.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
·1	·3	4·1	15·5	8·1	34·3	12·1	54·9
·2	·6	4·2	16·0	8·2	34·8	12·2	55·4
·3	·9	4·3	16·4	8·3	35·4	12·3	55·9
·4	1·2	4·4	16·8	8·4	35·9	12·4	56·4
·5	1·5	4·5	17·3	8·5	36·5	12·5	56·9
·6	1·8	4·6	17·7	8·6	37·0	12·6	57·4
·7	2·1	4·7	18·2	8·7	37·5	12·7	57·9
·8	2·4	4·8	18·6	8·8	38·0	12·8	58·4
·9	2·7	4·9	19·1	8·9	38·6	12·9	58·9
1·0	3·0	5·0	19·5	9·0	39·1	13·0	59·4
1·1	3·3	5·1	19·9	9·1	39·7	13·1	60·0
1·2	3·7	5·2	20·4	9·2	40·2	13·2	60·5
1·3	4·1	5·3	20·9	9·3	40·7	13·3	61·1
1·4	4·4	5·4	21·3	9·4	41·2	13·4	61·6
1·5	4·8	5·5	21·8	9·5	41·7	13·5	62·2
1·6	5·1	5·6	22·2	9·6	42·2	13·6	62·7
1·7	5·5	5·7	22·7	9·7	42·7	13·7	63·3
1·8	5·9	5·8	23·1	9·8	43·2	13·8	63·8
1·9	6·2	5·9	23·6	9·9	43·7	13·9	64·3
2·0	6·6	6·0	24·1	10·0	44·2	14·0	64·8
2·1	7·0	6·1	24·6	10·1	44·7	14·1	65·4
2·2	7·4	6·2	25·0	10·2	45·1	14·2	65·9
2·3	7·8	6·3	25·5	10·3	45·6	14·3	66·5
2·4	8·2	6·4	26·0	10·4	46·0	14·4	67·1
2·5	8·6	6·5	26·4	10·5	46·5	14·5	67·6
2·6	9·0	6·6	26·9	10·6	47·0	14·6	68·2
2·7	9·4	6·7	27·4	10·7	47·5	14·7	68·7
2·8	9·8	6·8	27·8	10·8	48·0	14·8	69·3
2·9	10·2	6·9	28·3	10·9	48·5	14·9	69·9
3·0	10·7	7·0	28·8	11·0	49·0	15·0	70·5
3·1	11·1	7·1	29·2	11·1	49·6	15·1	71·1
3·2	11·5	7·2	29·7	11·2	50·1	15·2	71·7
3·3	12·0	7·3	30·2	11·3	50·6	15·3	72·3
3·4	12·4	7·4	30·7	11·4	51·2	15·4	72·9
3·5	12·9	7·5	31·2	11·5	51·7	15·5	73·5
3·6	13·3	7·6	31·7	11·6	52·2	15·6	74·1
3·7	13·8	7·7	32·2	11·7	52·7	15·7	74·7
3·8	14·2	7·8	32·7	11·8	53·3	15·8	75·3
3·9	14·7	7·9	33·2	11·9	53·8	15·9	75·9
4·0	15·1	8·0	33·7	12·0	54·3	16·0	76·5

Spirits.

SCHEDULE (B.)

A TABLE for determining the WEIGHT per GALLON of SPIRITS by SYKES'S
HYDROMETER.

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
0	8·154	10	8·323	20	8·495	30	8·670
2	8·157	2	8·326	2	8·498	2	8·674
4	8·161	4	8·330	4	8·502	4	8·677
6	8·164	6	8·333	6	8·505	6	8·681
8	8·168	8	8·337	8	8·509	8	8·684
1	8·171	11	8·340	21	8·512	31	8·688
2	8·174	2	8·343	2	8·516	2	8·692
4	8·178	4	8·347	4	8·519	4	8·695
6	8·181	6	8·350	6	8·523	6	8·699
8	8·185	8	8·354	8	8·526	8	8·702
2	8·188	12	8·357	22	8·530	32	8·706
2	8·191	2	8·361	2	8·533	2	8·709
4	8·195	4	8·364	4	8·537	4	8·713
6	8·198	6	8·368	6	8·540	6	8·716
8	8·202	8	8·371	8	8·544	8	8·720
3	8·205	13	8·375	23	8·547	33	8·723
2	8·208	2	8·378	2	8·551	2	8·727
4	8·212	4	8·382	4	8·554	4	8·730
6	8·215	6	8·385	6	8·558	6	8·734
8	8·219	8	8·389	8	8·561	8	8·737
4	8·222	14	8·392	24	8·565	34	8·741
2	8·225	2	8·395	2	8·568	2	8·745
4	8·229	4	8·399	4	8·572	4	8·748
6	8·232	6	8·402	6	8·575	6	8·752
8	8·236	8	8·406	8	8·579	8	8·755
5	8·239	15	8·409	25	8·582	35	8·759
2	8·242	2	8·412	2	8·586	2	8·763
4	8·245	4	8·416	4	8·589	4	8·766
6	8·249	6	8·419	6	8·593	6	8·770
8	8·252	8	8·423	8	8·596	8	8·773
6	8·255	16	8·426	26	8·600	36	8·777
2	8·258	2	8·429	2	8·603	2	8·781
4	8·262	4	8·433	4	8·607	4	8·784
6	8·265	6	8·436	6	8·610	6	8·788
8	8·269	8	8·440	8	8·614	8	8·791
7	8·272	17	8·443	27	8·617	37	8·795
2	8·275	2	8·446	2	8·620	2	8·799
4	8·279	4	8·450	4	8·624	4	8·802
6	8·282	6	8·453	6	8·628	6	8·806
8	8·286	8	8·457	8	8·631	8	8·809
8	8·289	18	8·460	28	8·635	38	8·813
2	8·292	2	8·464	2	8·639	2	8·817
4	8·296	4	8·467	4	8·642	4	8·820
6	8·299	6	8·471	6	8·646	6	8·824
8	8·303	8	8·474	8	8·649	8	8·827
9	8·306	19	8·478	29	8·653	39	8·831
2	8·309	2	8·481	2	8·656	2	8·835
4	8·313	4	8·485	4	8·660	4	8·838
6	8·316	6	8·488	6	8·663	6	8·842
8	8·320	8	8·492	8	8·667	8	8·845

Spirits.

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
40	8·849	52	9·069	64	9·294	76	9·525
2	8·853	2	9·073	2	9·298	2	9·529
4	8·856	4	9·076	4	9·302	4	9·533
6	8·860	6	9·080	6	9·305	6	9·537
8	8·863	8	9·083	8	9·309	8	9·541
41	8·867	53	9·087	65	9·313	77	9·545
2	8·871	2	9·091	2	9·317	2	9·549
4	8·874	4	9·095	4	9·321	4	9·553
6	8·878	6	9·098	6	9·324	6	9·557
8	8·881	8	9·102	8	9·328	8	9·561
42	8·885	54	9·106	66	9·332	78	9·565
2	8·889	2	9·110	2	9·336	2	9·569
4	8·892	4	9·114	4	9·340	4	9·573
6	8·896	6	9·117	6	9·344	6	9·576
8	8·899	8	9·121	8	9·348	8	9·580
43	8·903	55	9·125	67	9·352	79	9·584
2	8·907	2	9·129	2	9·356	2	9·588
4	8·911	4	9·132	4	9·360	4	9·592
6	8·914	6	9·136	6	9·363	6	9·596
8	8·918	8	9·139	8	9·367	8	9·600
44	8·922	56	9·143	68	9·371	80	9·604
2	8·926	2	9·147	2	9·375	2	9·608
4	8·929	4	9·151	4	9·379	4	9·612
6	8·933	6	9·154	6	9·382	6	9·615
8	8·936	8	9·158	8	9·386	8	9·619
45	8·940	57	9·162	69	9·390	81	9·623
2	8·944	2	9·166	2	9·394	2	9·627
4	8·947	4	9·170	4	9·398	4	9·631
6	8·951	6	9·173	6	9·401	6	9·635
8	8·954	8	9·177	8	9·405	8	9·639
46	8·958	58	9·181	70	9·409	82	9·643
2	8·962	2	9·185	2	9·413	2	9·647
4	8·965	4	9·189	4	9·417	4	9·651
6	8·969	6	9·192	6	9·420	6	9·655
8	8·972	8	9·196	8	9·424	8	9·659
47	8·976	59	9·200	71	9·428	83	9·663
2	8·980	2	9·204	2	9·432	2	9·667
4	8·984	4	9·207	4	9·436	4	9·671
6	8·987	6	9·211	6	9·440	6	9·674
8	8·991	8	9·214	8	9·444	8	9·678
48	8·995	60	9·218	72	9·448	84	9·682
2	8·999	2	9·222	2	9·452	2	9·686
4	9·002	4	9·226	4	9·456	4	9·690
6	9·006	6	9·229	6	9·459	6	9·694
8	9·009	8	9·233	8	9·463	8	9·698
49	9·013	61	9·237	73	9·467	85	9·702
2	9·017	2	9·241	2	9·471	2	9·706
4	9·021	4	9·245	4	9·475	4	9·710
6	9·024	6	9·248	6	9·479	6	9·714
8	9·028	8	9·252	8	9·483	8	9·718
50	9·032	62	9·256	74	9·487	86	9·722
2	9·036	2	9·260	2	9·491	2	9·726
4	9·039	4	9·264	4	9·495	4	9·730
6	9·043	6	9·267	6	9·498	6	9·733
8	9·046	8	9·271	8	9·502	8	9·737
51	9·050	63	9·275	75	9·506	87	9·741
2	9·054	2	9·279	2	9·510	2	9·745
4	9·058	4	9·283	4	9·514	4	9·749
6	9·061	6	9·286	6	9·517	6	9·753
8	9·065	8	9·290	8	9·521	8	9·757

Spirits.

Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.	Column A. Indication on Sykes's Hydrometer.	Column B. Weight per Gallon.
88	9·761	91	9·820	94	9·880	97	9·942
2	9·765	2	9·824	2	9·884	2	9·946
4	9·769	4	9·828	4	9·888	4	9·950
6	9·773	6	9·832	6	9·892	6	9·955
8	9·777	8	9·836	8	9·896	8	9·959
89	9·781	92	9·840	95	9·900	98	9·963
2	9·785	2	9·844	2	9·904	2	9·967
4	9·789	4	9·848	4	9·908	4	9·972
6	9·792	6	9·852	6	9·913	6	9·976
8	9·796	8	9·856	8	9·917	8	9·981
90	9·800	93	9·860	96	9·921	99	9·985
2	9·804	2	9·864	2	9·925	2	9·989
4	9·808	4	9·868	4	9·929	4	9·994
6	9·812	6	9·872	6	9·934	6	9·998
8	9·816	8	9·876	8	9·938	8	10·003
						100	10·007

Spirits.

SCHEDULE (C.)

Of ACTS to be REPEALED.

Date of Act.	Title of Act.	Extent of Repeal.
28 Geo. 3. c. 46. -	An Act for discontinuing for a limited Time the several Duties payable in Scotland upon Low Wines and Spirits, and upon Worts, Wash, and other Liquors there used in the Distillation of Spirits, and for granting to His Majesty other Duties in lieu thereof; and for better regulating the Exportation of British-made Spirits from England to Scotland and from Scotland to England; and to continue for a limited Time an Act made in the Twenty-sixth Year of the Reign of His present Majesty "to discontinue " for a limited Time the Payment of the Duties " upon Low Wines and Spirits for Home Consumption; and for granting and securing the " due Payment of other Duties in lieu thereof; " and for the better Regulation of the making " and vending British Spirits; and for discontinuing for a limited Time certain Imposts " and Duties upon Rum and Spirits imported " from the West Indies."	The whole Act.
1 & 2 Geo. 4. c. 82. -	An Act for allowing to Distillers of Spirits for Home Consumption in Scotland a Drawback of a Portion of the Duty on Malt used by them; and for the further Prevention of Smuggling of Spirits on the Borders of Scotland and England.	The whole Act.
3 Geo. 4. c. 52.	An Act to grant certain Duties in Scotland upon Wash or Spirits made from Corn or Grain, and upon Licences for making and keeping of Stills, and to regulate the Distillation of such Spirits for Home Consumption; and for better preventing private Distillation in Scotland, until the Tenth Day of November One thousand eight hundred and twenty-four.	The whole Act, except Sections 107 to 127 inclusive.
4 Geo. 4. c. 94. -	An Act to grant certain Duties of Excise upon Spirits distilled from Corn or Grain in Scotland and Ireland, and upon Licences for Stills for making such Spirits, and to provide for the better collecting and securing such Duties, and for the warehousing of such Spirits without Payment of Duty.	The whole Act, except Section 133.
6 Geo. 4. c. 58. -	An Act for providing equivalent Rates of Excise Duties, Allowances, and Drawbacks on Beer and Malt, and on Spirits made in Scotland or Ireland, according to the Measure of the new Imperial Standard Gallon.	The whole Act.
6 Geo. 4. c. 80. -	An Act to repeal the Duties payable in respect of Spirits distilled in England, and of Licences for distilling, rectifying, or compounding such Spirits, and for the Sale of Spirits, and to impose other Duties in lieu thereof; and to provide other Regulations for the Collection of the said Duties, and for the Sale of Spirits, and for the warehousing of such Spirits without Payment of Duty for Exportation.	The whole Act, except Section 145.

Spirits.

Date of Act.	Title of Act.	Extent of Repeal.
9 Geo. 4. c. 45. -	An Act to amend and to make perpetual, and to extend to the whole of the United Kingdom, certain Provisions contained in several Acts for regulating the Rectification, compounding, dealing in, or retailing of Spirits, and for preventing private Distillation in Scotland, and to provide for the Payment of the Duty on Malt used in making of Spirits from Malt only.	The whole Act, except so much of Section 2 as relates to the Prevention of private Distillation in Scotland.
11 Geo. 4. & 1 Will. 4. c. 49.	An Act to impose additional Duties of Excise on Spirits.	The whole Act.
2 Will. 4. c. 29. -	An Act to reduce the Allowance on Spirits made from Malt only in Scotland and Ireland.	The whole Act.
2 & 3 Will. 4. c. 74. -	An Act to permit the Distillation of Spirits from Mangel Wurzel.	The whole Act.
4 & 5 Will. 4. c. 75. -	An Act to repeal the Duties on Spirits made in Ireland, and to impose other Duties in lieu thereof; and to impose additional Duties on Licences to Retailers of Spirits in the United Kingdom.	The whole Act, except Sections 9 and 10.
6 & 7 Will. 4. c. 72. -	An Act to impose countervailing Duties of Excise on Mixtures, Compounds, Preparations, and Commodities made from or with Spirits removed from Ireland to England or Scotland, or from Scotland to England; and to grant countervailing Drawbacks on the Removal of the same, to repeal the additional Duties of Excise on Licences to Retailers of Spirits in the United Kingdom, and to alter the Laws relating to Distillers and Retailers of Spirits.	The whole Act.
5 Vict. Sess. 2. c. 15.	An Act to impose an additional Duty on Spirits, and to repeal the Allowance on Spirits made from Malt only in Ireland.	The whole Act.
5 Vict. Sess. 2. c. 25.	An Act to repeal the present and impose and allow new countervailing Duties and Drawbacks of Excise on Mixtures and Preparations made with Spirits when removed from or into England, Scotland, or Ireland respectively, and to suspend for a limited Time so much of an Act of the present Session as repeals the Allowance on Spirits made from Malt only in Ireland.	The whole Act, except Section 4.
6 & 7 Vict. c. 49. -	An Act to reduce the Duty on Spirits in Ireland, and to impose other countervailing Duties and Drawbacks on the Removal of certain Mixtures and Compounds between Ireland, England, and Scotland respectively.	The whole Act.
8 & 9 Vict. c. 65. -	An Act to determine the countervailing Duties payable on Spirits of the Nature of plain British Spirits, the Manufacture of Guernsey, Jersey, Alderney, or Sark, imported into the United Kingdom, and to prohibit the Importation of rectified or compound Spirits from the said Islands.	The whole Act.
10 & 11 Vict. c. 6.	An Act to further encourage the Distillation of Spirits from Sugar in the United Kingdom.	The whole Act.
11 & 12 Vict. c. 100.	An Act to permit the Distillation of Spirits from Sugar, Molasses, and Treacle in the United Kingdom.	The whole Act.

Spirits.

Date of Act.	Title of Act.	Extent of Repeal.
11 & 12 Vict. c. 121.	An Act to alter the Laws and Regulations of Excise respecting the Survey of Dealers in and Retailers of Spirits, and respecting the Sale and Removal of Spirits by Permit from the Stock of such Traders, and respecting the Distribution of Penalties and Forfeitures recovered under the Laws of Excise.	The whole Act, except Sections 9, 10, 11, 18, and 28.
11 & 12 Vict. c. 122.	An Act to amend the Laws respecting the warehousing of British Spirits in England, Scotland, and Ireland respectively, and to permit Spirits made from Malt only, and Spirits made from Malt and other Grain, and rectified Spirits to be exported on Drawback from any Part of the United Kingdom, and respecting certain Spirit Mixtures and the Removal of Goods subject to Excise Regulations from Customs Warehouse.	The whole Act, except Section 26.
16 & 17 Vict. c. 37. -	An Act to impose additional Duties on Spirits in Scotland and Ireland, and to alter the countervailing Duties on Spirits the Manufacture of Guernsey, Jersey, Alderney, or Sark imported into Scotland or Ireland, and the countervailing Duties and Drawbacks on the Removal of certain Mixtures and Compounds between Scotland, Ireland, and England respectively, and to amend the Laws relating to the collecting and securing the Duties of Excise upon Spirits.	The whole Act.
17 & 18 Vict. c. 27. -	An Act for granting certain additional Rates and Duties of Excise.	The whole Act, except Section 8.
18 Vict. c. 22. -	An Act for granting certain additional Rates and Duties of Excise.	The whole Act.
18 & 19 Vict. c. 94. -	An Act to impose increased Rates of Duty of Excise on Spirits distilled in the United Kingdom, to allow Malt, Sugar, and Molasses to be used Duty-free in the distilling of Spirits, in lieu of Allowances and Drawbacks on such Spirits, Sugar, and Molasses respectively, and to amend the Laws relating to the Duties of Excise.	Sections 1, 2, 3, 4, 9, 10, 28, 30, 31, 33 and 34.
19 & 20 Vict. c. 51. -	An Act to permit the Use of Rice in the Distillation of Spirits.	The whole Act.
21 & 22 Vict. c. 15. -	An Act for granting certain additional Rates and Duties of Excise.	The whole Act.

LONDON:

Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1860.

